

STATE OF INDIANA



AUDITOR OF STATE
TIM BERRY

Prepared 5-09-2008

SPRING ABSTRACT MANUAL

FILING ELECTRONICALLY

The Auditor of State is pleased that the County Auditors are filing the Spring Abstract electronically.

Several questions always arise when completing the abstract, because this is a process done once a year. We have developed the following manual to help guide you through the process.

The Introduction and Part I, II, III and IV of this manual are primarily for the use of the abstract worksheet. Part V of this manual provides information about the abstract data.

If you have any questions, please contact:

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|---|---------|
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REQUIREMENTS

There are a few hardware/software requirements needed in order to complete the abstract worksheet:

1. IBM compatible PC.
2. Excel spreadsheet software.

Questions regarding your ability to meet the requirements should be directed to your Data Processing Manager or Hardware Vendor.

It is **STRONGLY RECOMMENDED** that this manual is read prior to using the abstract worksheet.

Some of this material will refer to your system and Excel worksheet software. As you perform part of the tasks, you may need to refer to your system and Excel software instructions. Since the Auditor of State's Office is not familiar with all the different systems that county auditors have, it is impossible to write instructions specific to each county's system.

DISCLAIMER

The abstract worksheet is the sole property of the Auditor of State's Office. Unauthorized use is strictly prohibited. The mathematical formulas in the worksheet are subject to manipulation by the user, whether authorized or unauthorized, all warranties and liabilities for false or incorrect mathematical calculations are disclaimed by the Auditor of State's Office

GENERAL INFORMATION

Do not become overwhelmed by the length and detail of this manual. Using the worksheet is much easier than what it may first appear.

This manual will take you step by step through the process of preparing the abstract.

To the right of Section Five are Review Columns. These columns will help you analyze the grand total current taxes, State and LOIT property tax replacement credit, STATE, HEA-1001-2008 STATE, COIT, CEDIT and LOIT homestead credit, CEDIT and LOIT Residential property tax replacement credit, and rounding adjustments made to the county general fund amount. The review columns will help you determine if the abstract appears to be correct prior to submitting it to the Auditor of State's Office.

The review columns and the steps to enter data will be discussed at length later in this manual.

The worksheet will be delivered to you loaded with your county's taxing district names, DLGF taxing district codes, fund names and tax rates. You will enter to the worksheet assessed value data, current taxes charged including property tax replacement and homestead credit amounts, delinquent taxes and penalties and, if any, TIF data. Formulas in the worksheet will calculate all totals and the allocations of taxes between the funds in Sections 2 through 4.

IMPORTANT

There are predefined formulas in the worksheet DO NOT change any formulas or ADD, or DELETE ROWS and/or COLUMNS. Changes made to any of the formulas will cause calculation errors.

The worksheet also contains the taxing district names, DLGF taxing district codes, fund titles, tax rates, property tax replacement credit rates and homestead credit rates specific to your county. These items ARE NOT to be changed in anyway.

Data is only to be entered into unprotected cells. DO NOT remove protection from any of the protected cells. If any of the preloaded data in the worksheet is incorrect please contact Brenda Alyea or Janie Cope immediately.

ABSTRACT PROCESS OVERVIEW

- State Auditor sends to Department of Local Government Finance (DLGF) an Excel abstract worksheet.
- Once DLGF certifies tax rates for a county, then DLGF loads to the abstract worksheet the county's taxing district names, DLGF taxing district codes and tax rates including the State property tax replacement credit and the STATE, COIT and LOIT homestead credit rates.
- DLGF returns abstract worksheet to State Auditor.
- State Auditor sends to County Auditor Uniform HEA1001-2008 State HSC Rate Calculation Worksheet.
- If applicable, State Auditor sends to County Auditor local property tax credit(s) rate calculation worksheet(s).
- County Auditor returns to State Auditor completed HEA1001-2008 State HSC Rate Calculation Worksheet and, if applicable, local property tax credit(s) rate calculation worksheet(s).
- State Auditor reviews rate calculation worksheet(s) to determine if calculations appear to be reasonable.
- State Auditor's Office sends abstract worksheet to County Auditor's Office by e-mail.
- County Auditor enters to abstract worksheet Section 1 and Section 5 data for all taxing districts and, if applicable, all TIF District information.
- County Auditor verifies data entered to abstract worksheet is correct and reviews the Review Area difference columns.
- Once the County Auditor determines that the differences in the Review Area difference columns are rounding differences, then the County Auditor returns abstract worksheet to the State Auditor by e-mail.
- State Auditor's Office verifies that the information entered into the abstract worksheet appears to be complete and correct.

- When the State Auditor's Office has verified that the information on the abstract worksheet appears to be complete and correct, then the County Auditor is notified that the abstract is approved.
- The State Auditor's Office will distribute the one printed copy of the abstract and the two coversheets to the county and one printed copy of the abstract to the DLGF. **Your County will not receive an official approval letter until the State Auditor has received one completed and signed coversheet and one tax rate sheet.**

GETTING STARTED

The following instructions will assist you in accessing the Excel Directory, loading the worksheet and saving a copy of the worksheet for a backup.

1. Accessing the Excel Directory on your PC:
 - A. If there is an Icon set up to access Excel, then double click on the Icon to start Excel.
 - B. If there is no Icon, click on the Start Button in the lower left-hand corner of the screen and go to the Program Menus. Find the Excel icon and double click.
 - C. When Excel is opened, a blank worksheet will display.

If you are using Excel 2000, then go to page 14 of this manual before proceeding. Otherwise proceed to 2.

2. Saving the Abstract from Email to your PC.
 - A. Open E-mail
 - B. Right click on the attached file and choose **“Save As” (DO NOT OPEN ATTACHMENT)**.
 - a. If you opt to save the file to your PC hard drive follow the instructions to change the directory to “C” that immediately follows.
 - b. If you opt to save the file to the network hard drive you will need to change the directory to the network directory.
 - C. Change the directory to “C”. It is advisable to create a subdirectory of “C” by creating a new folder. If further assistance is needed creating the subdirectory please contact your in-house systems personnel.

3. If the abstract worksheet was delivered on a CD-ROM, then open the worksheet from the CD-ROM as follows:

Open Excel, click on the file folder in the upper left-hand corner, (Open). This will take you to the Open File Box, to open the worksheet from a CD -Rom change the directory to a "D". When the directory has been changed, you will see the worksheet filename, hi-lite the filename and click the OPEN button. The abstract worksheet should now open.

NOTES

PART I

WORKSHEET DATA ENTRY

SETTING MACRO SECURITY

If you are using Excel 2000, then the macro security must be checked prior to opening the abstract worksheet.

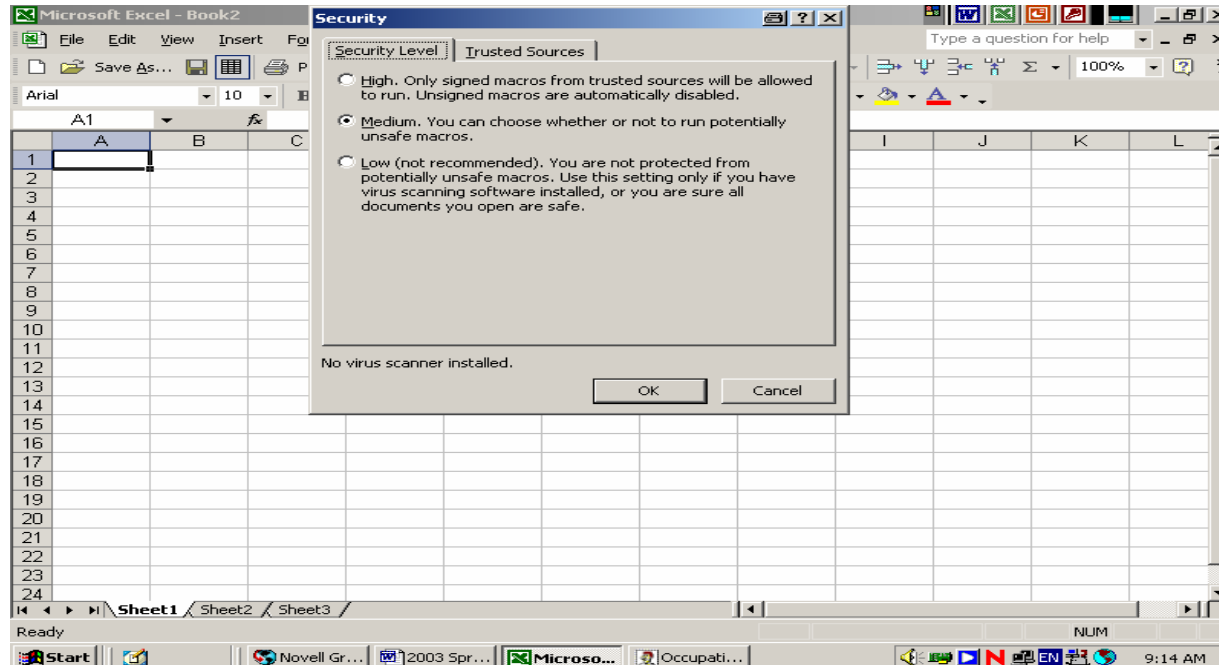
If you are using an earlier version of Excel, then there is not a macro security option to check.

If you are using **Excel 2000**, then the macro security must be set at the medium level. If it is not set at the medium level, then the worksheet macros will not work properly.

To set the Macro Security do the following:

1. Make sure you have a blank worksheet open.
2. Select "TOOL" from the menu bar.
3. Select "MACRO" from the drop down menu.
4. Select "SECURITY" from the second drop down menu.

When the "Security Option" has been selected the following screen will appear:



Make sure the “Security Level Tab” is selected. There will be three options to choose from. Select the middle option **“MEDIUM” You can choose whether or not to run potentially unsafe macros.**

After the “MEDIUM” option has been selected click the “OK” button. You will return to a blank worksheet.

Now the abstract spreadsheet can be opened to save the worksheet, or start data entry.

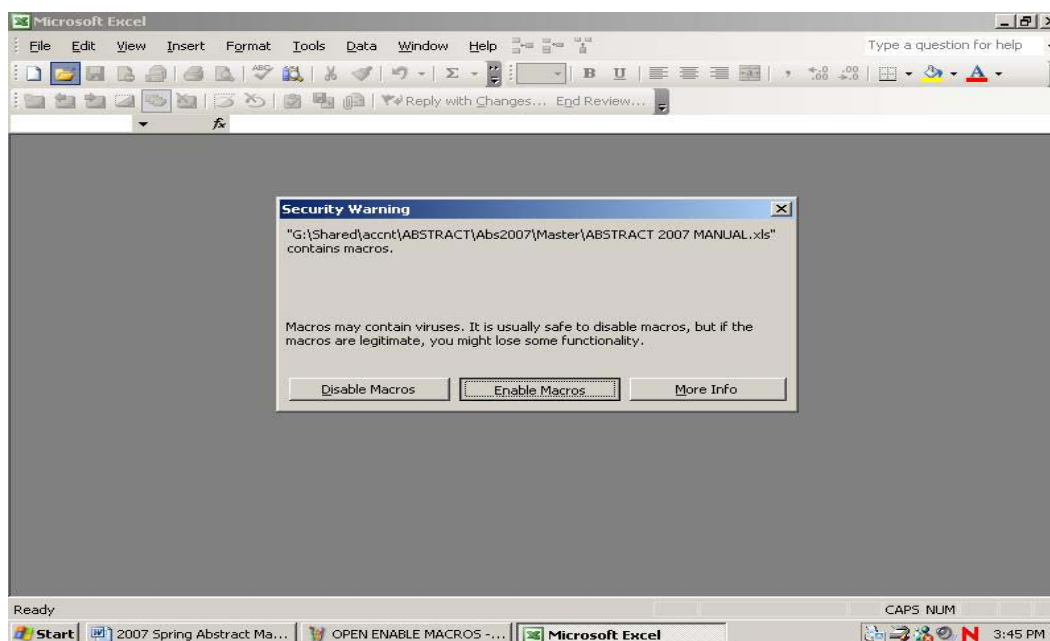
DATA ENTRY

The following instructions will guide you through the data entry process. If you have questions at any time during this process, please contact the Auditor of State's Office.

Abstract worksheets are preloaded with the county name, taxing district names, DLGF taxing district codes, fund titles, tax rates, STATE property tax replacement credit rates and STATE, COIT and LOIT homestead credit rates.

There are three main areas of data entry that need to be completed, Section 1, Section 5 and, if applicable, TIF data. These areas will be explained in detail.

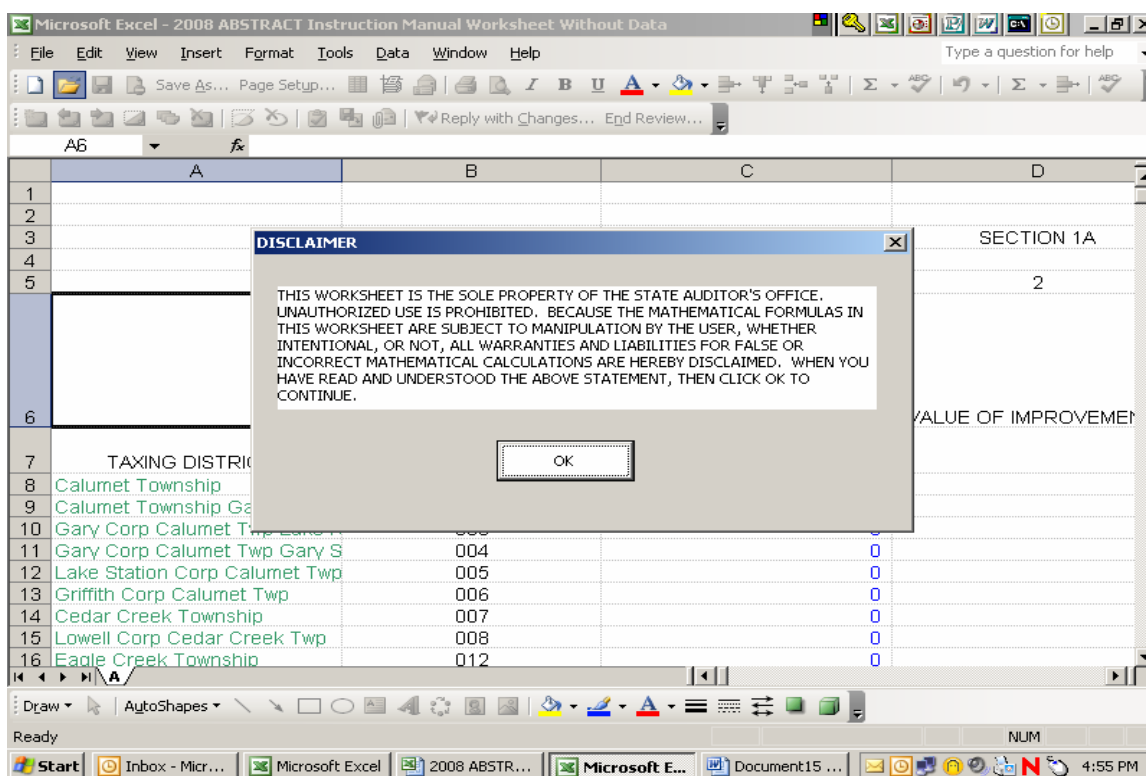
To open the abstract worksheet you will select from the Excel menu bar "File", then from the drop down menu select "Open" and in the Open box you will locate where you have saved the worksheet. Once the worksheet file has been located, then hi-lite the worksheet file name and click open. As Excel begins to open the worksheet the following screen will appear.



Select the middle option **"Enable Macros"**. After the macros have been enabled, the spreadsheet will open.

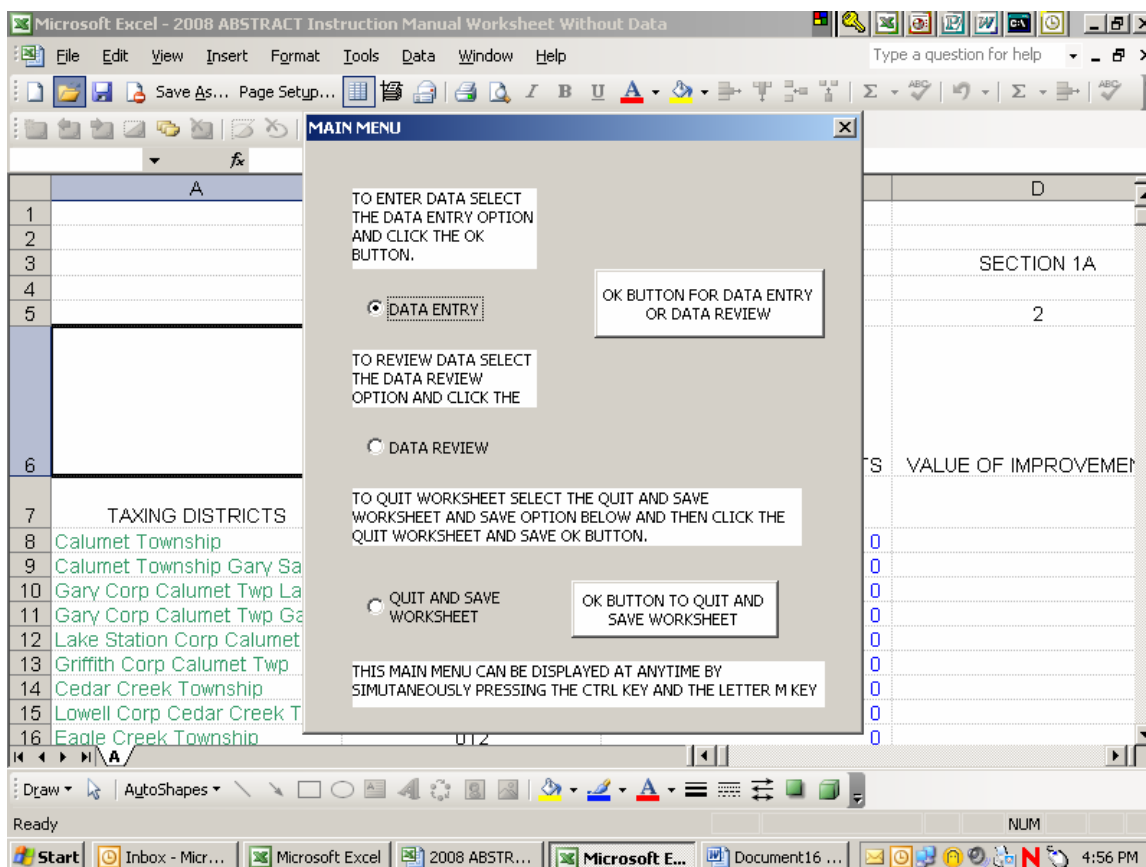
Once the worksheet has opened the following disclaimer form should appear. **If this disclaimer form does not appear, then the worksheet macros are not working.** You must close the worksheet without saving it and if you have Excel 2000, then check the macro security setting to make sure if the security is set at medium. Please refer to “Setting MACRO Security” section of this manual. If you do not have Excel 2000 or you do and the macro security is set at medium, then as the worksheet opens make sure the Enable Macros option is selected (See previous page).

After the worksheet has been opened and the following disclaimer has appeared and after you have read and understood it, then click the OK button to continue.



After the OK button has been selected, the “Main Menu” will display. There are three options to the Main Menu.

To begin data entry, select the “DATA ENTRY” button and then click the “OK BUTTON FOR DATA ENTRY OR DATA REVIEW”.

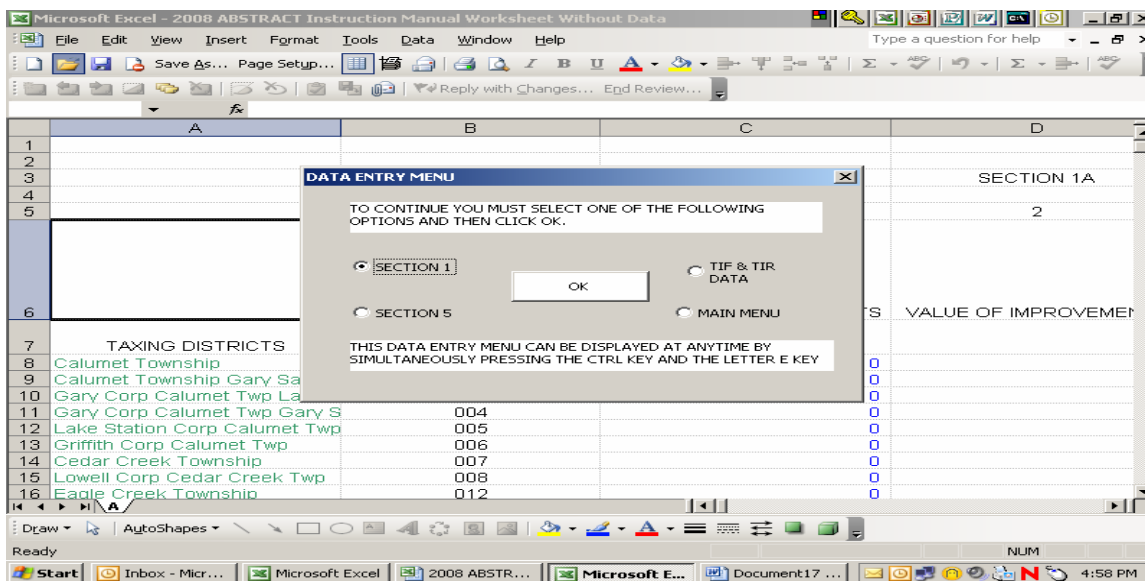


When OK has been selected the “Data Entry Menu” will display. If your county has TIF District(s), then the first data that you will need to enter will be the TIF Data. You will need to refer to PART II “TIF DATA ENTRY” of this manual to complete the TIF data.

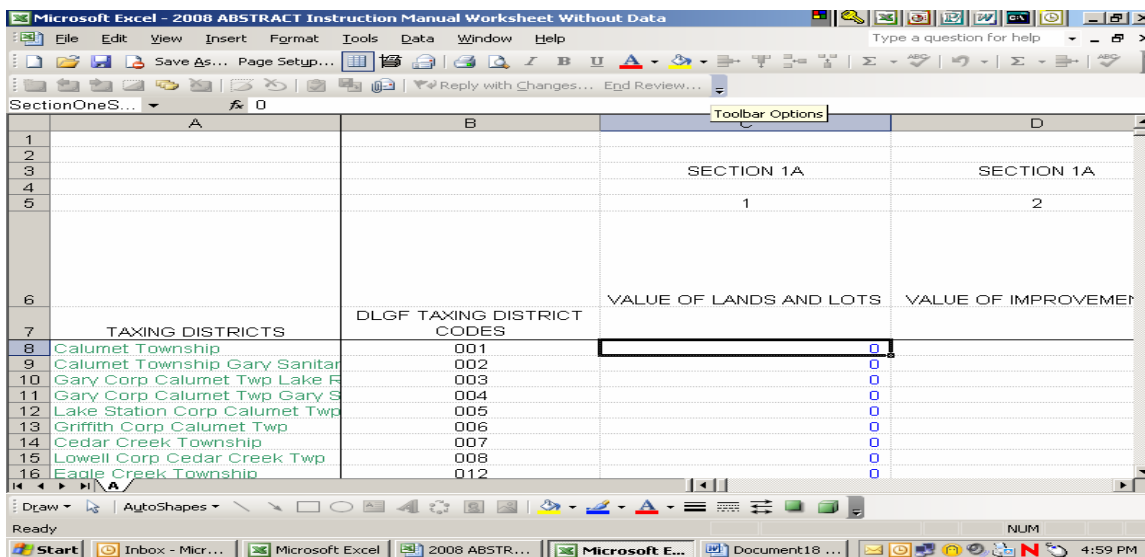
If your county does not have TIF District(s), please continue to the next page.

ENTERING VALUATIONS AND DEDUCTIONS IN SECTION 1

From the “DATA ENTRY MENU” select the SECTION 1 button and click the OK button.



After the OK button has been clicked, then you will be taken to Column 1 of Section 1A of the first taxing district line. Enter amounts in the value and deduction columns in Section 1A and 1B. **DO NOT ENTER** amounts in the total columns, the worksheet will automatically calculate the total columns.



Counties with TIF District(s) will have data in Columns 15 and 20 in Section 1A and Column 32 of Section 1B in the TIF District(s) lines. Please refer to PART II “TIF DATA ENTRY” of this manual for instructions on data entry procedures.

In order for the Auditor of State’s Office to verify the STATE, HEA 1001-2008 State, COIT (if applicable), CEDIT (if applicable), and LOIT (if applicable) Homestead Credit amounts entered in Section 5, Net Homestead Values **MUST** be entered in Column 36 of Section 1B.

The amount to enter in Column 36 “Total Net Homestead Value” is the net homestead real estate value eligible for State, HEA 1001-2008 State, COIT, CEDIT, and LOIT homestead credit.

| ALB | A | AL | AM | AN | AO |
|-----|-------------------------------|--|--|----------------|-----------------|
| 1 | | | | | |
| 2 | | | | | |
| 3 | | SECTION 1B | SECTION 1B | SECT 2 - STATE | SECT 2 - STATE |
| 4 | | | | | |
| 5 | | 36 | 37 | 1 | 2 |
| 6 | | NET HOMESTEAD VALUE FOR STATE, COIT, CEDIT & LOIT HOMESTEAD CREDIT (MEMORANDUM TOTAL ONLY) | NET RESIDENTIAL VALUE FOR CREDIT AND/OR LOIT RESIDENTIAL PROPERTY TAX CREDIT (MEMORANDUM TOTAL ONLY) | ST FAIR BOARD | ST FORESTRY TAX |
| 7 | TAXING DISTRICTS | | | | |
| 8 | Calumet Township | 0 | 0 | 0.00 | |
| 9 | Calumet Township Gary Sanitar | 0 | 0 | 0.00 | |
| 10 | Gary Corp Calumet Twp Lake R | 0 | 0 | 0.00 | |
| 11 | Gary Corp Calumet Twp Gary S | 0 | 0 | 0.00 | |
| 12 | Lake Station Corp Calumet Twp | 0 | 0 | 0.00 | |
| 13 | Griffith Corp Calumet Twp | 0 | 0 | 0.00 | |
| 14 | Cedar Creek Township | 0 | 0 | 0.00 | |
| 15 | Lowell Corp Cedar Creek Twp | 0 | 0 | 0.00 | |
| 16 | Eagle Creek Township | 0 | 0 | 0.00 | |
| 17 | Hanover Township | 0 | 0 | 0.00 | |
| 18 | Cedar Lake Corp Hanover Twp | 0 | 0 | 0.00 | |
| 19 | Saint John Corp Hanover Twp | 0 | 0 | 0.00 | |
| 20 | Hobart Township | 0 | 0 | 0.00 | |
| 21 | Gary Corp Hobart Twp River Fd | 0 | 0 | 0.00 | |
| 22 | Hobart Corp Hobart Twp Hobart | 0 | 0 | 0.00 | |
| 23 | Hobart Corp Hobart Twp Hobart | 0 | 0 | 0.00 | |
| 24 | Lake Station Corp Hobart Twp | 0 | 0 | 0.00 | |
| 25 | Lake Station Corp Hobart Twp | 0 | 0 | 0.00 | |
| 26 | New Chicago Corp (Hobart) | 0 | 0 | 0.00 | |

In order for the Auditor of State’s Office to verify the CEDIT Residential Property Tax Credit (if applicable) and/or the LOIT Net Residential Property Tax Credit (if applicable), Net Residential Values for CEDIT and/or LOIT Residential Property Tax Credit **MUST** be entered in Column 37 of Section 1B.

| 1 | A | AL | AM | AN | AO |
|----|------------------------------------|---|--|----------------|-----------------|
| 2 | | SECTION 1B | SECTION 1B | SECT 2 - STATE | SECT 2 - STATE |
| 3 | | 36 | 37 | 1 | 2 |
| 4 | | NET HOMESTEAD VALUE FOR STATE, CREDIT & LOIT HOMESTEAD CREDIT (MEMORANDUM TOTAL ONLY) | NET RESIDENTIAL VALUE FOR CREDIT AND/OR LOIT RESIDENTIAL PROPERTY TAX CREDIT (MEMORANDUM TOTAL ONLY) | ST FAIR BOARD | ST FORESTRY TAX |
| 5 | | | | | |
| 6 | | | | | |
| 7 | TAXING DISTRICTS | | | | |
| 8 | Calumet Township | 78,305,390 | 0 | 1,332.20 | 2,66 |
| 9 | Calumet Township Gary Sanitar | 300,820 | 0 | 184.65 | 36 |
| 10 | Gary Corp Calumet Twp Lake R | 14,235,568 | 0 | 806.31 | 1,51 |
| 11 | Gary Corp Calumet Twp Gary S | 494,932,047 | 0 | 17,561.01 | 32,92 |
| 12 | Lake Station Corp Calumet Twp | 0 | 0 | 20.89 | 4 |
| 13 | Griffith Corp Calumet Twp | 367,647,785 | 0 | 5,112.89 | 10,22 |
| 14 | Cedar Creek Township | 209,178,281 | 0 | 2,702.75 | 5,40 |
| 15 | Lowell Corp Cedar Creek Twp | 148,865,395 | 0 | 2,238.99 | 4,47 |
| 16 | Eagle Creek Township | 47,534,910 | 0 | 892.44 | 1,78 |
| 17 | Hanover Township | 111,797,940 | 0 | 1,450.40 | 2,90 |
| 18 | Cedar Lake Corp Hanover Twp | 134,010,075 | 0 | 1,924.95 | 3,84 |
| 19 | Saint John Corp Hanover Twp | 116,386,790 | 0 | 1,318.26 | 2,63 |
| 20 | Hobart Township | 5,545,720 | 0 | 178.07 | 36 |
| 21 | Gary Corp Hobart Twp River Fg | 1,136,780 | 0 | 36.57 | 7 |
| 22 | Hobart Corp Hobart Twp Hobart | 524,887,021 | 0 | 6,734.11 | 13,46 |
| 23 | Hobart Corp Hobart Twp Hobart City | 1,747,070 | 0 | 74.04 | 1,4 |
| 24 | Lake Station Corp Hobart Twp | 35,380,950 | 0 | 598.71 | 1,19 |
| 25 | Lake Station Corp Hobart Twp L | 92,608,550 | 0 | 1,779.14 | 3,55 |
| 26 | Lake Station Corp Hobart Twp L | 23,605,974 | 0 | 376.89 | 7 |

The amount to enter in Column 37 “Net Residential Value for CREDIT and/or LOIT Residential Property Tax Credit” is the net residential real estate value eligible for CREDIT residential property tax credit and/or the LOIT residential property tax credit.

| 1 | A | AL | AM | AN | AO |
|----|------------------------------------|---|--|----------------|-----------------|
| 2 | | SECTION 1B | SECTION 1B | SECT 2 - STATE | SECT 2 - STATE |
| 3 | | 36 | 37 | 1 | 2 |
| 4 | | NET HOMESTEAD VALUE FOR STATE, CREDIT & LOIT HOMESTEAD CREDIT (MEMORANDUM TOTAL ONLY) | NET RESIDENTIAL VALUE FOR CREDIT AND/OR LOIT RESIDENTIAL PROPERTY TAX CREDIT (MEMORANDUM TOTAL ONLY) | ST FAIR BOARD | ST FORESTRY TAX |
| 5 | | | | | |
| 6 | | | | | |
| 7 | TAXING DISTRICTS | | | | |
| 8 | Calumet Township | 78,305,390 | 80,000,000 | 1,332.20 | 2,66 |
| 9 | Calumet Township Gary Sanitar | 300,820 | 350,000 | 184.65 | 36 |
| 10 | Gary Corp Calumet Twp Lake R | 14,235,568 | 15,000,000 | 806.31 | 1,51 |
| 11 | Gary Corp Calumet Twp Gary S | 494,932,047 | 525,000,000 | 17,561.01 | 32,92 |
| 12 | Lake Station Corp Calumet Twp | 0 | 0 | 20.89 | 4 |
| 13 | Griffith Corp Calumet Twp | 367,647,785 | 370,000,000 | 5,112.89 | 10,22 |
| 14 | Cedar Creek Township | 209,178,281 | 250,000,000 | 2,702.75 | 5,40 |
| 15 | Lowell Corp Cedar Creek Twp | 148,865,395 | 160,000,000 | 2,238.99 | 4,47 |
| 16 | Eagle Creek Township | 47,534,910 | 55,000,000 | 892.44 | 1,78 |
| 17 | Hanover Township | 111,797,940 | 125,000,000 | 1,450.40 | 2,90 |
| 18 | Cedar Lake Corp Hanover Twp | 134,010,075 | 145,000,000 | 1,924.95 | 3,84 |
| 19 | Saint John Corp Hanover Twp | 116,386,790 | 130,000,000 | 1,318.26 | 2,63 |
| 20 | Hobart Township | 5,545,720 | 710,000 | 178.07 | 36 |
| 21 | Gary Corp Hobart Twp River Fg | 1,136,780 | 1,550,000 | 36.57 | 7 |
| 22 | Hobart Corp Hobart Twp Hobart | 524,887,021 | 600,000,000 | 6,734.11 | 13,46 |
| 23 | Hobart Corp Hobart Twp Hobart City | 1,747,070 | 1,990,000 | 74.04 | 1,4 |
| 24 | Lake Station Corp Hobart Twp | 35,380,950 | 42,000,000 | 598.71 | 1,19 |
| 25 | Lake Station Corp Hobart Twp L | 92,608,550 | 115,000,000 | 1,779.14 | 3,55 |
| 26 | Lake Station Corp Hobart Twp L | 23,605,974 | 23,605,974 | 376.89 | 7 |

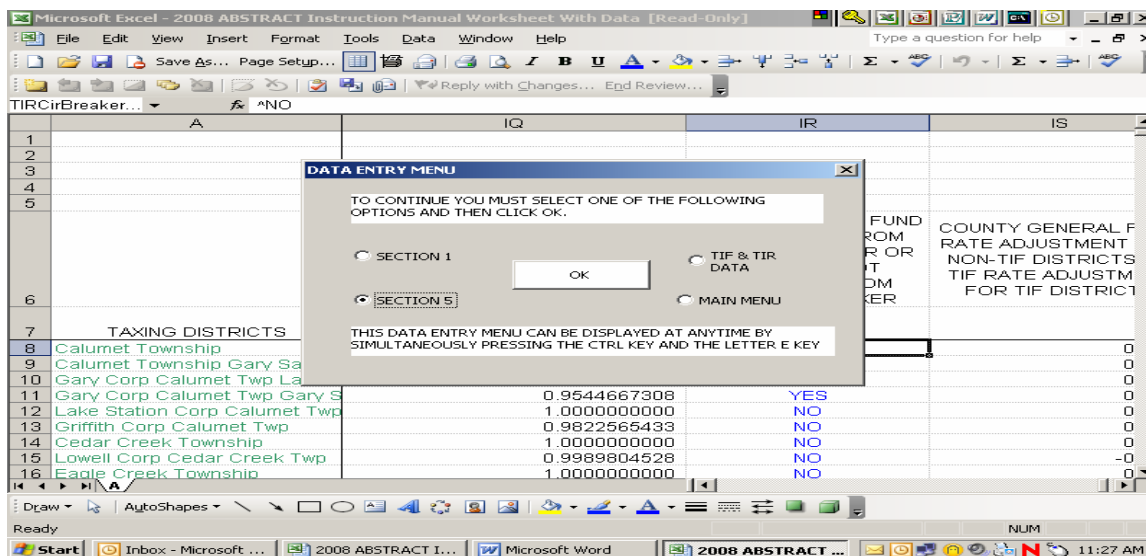
All values and deductions in Section 1A and 1B are to be entered as positive amounts.

After the Section 1A and 1B have been entered, simultaneously press the CTRL “E” keys to return to the “DATA ENTRY” Menu.

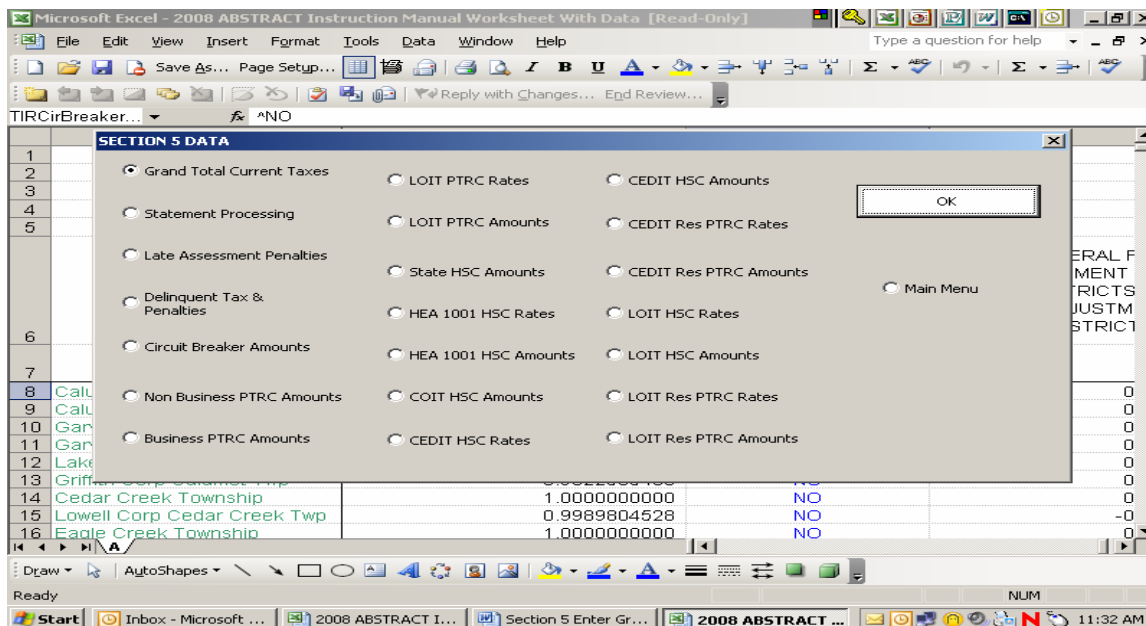
NOTE: Government owned parcels are NOT entered on the abstract.

ENTERING SECTION 5 DATA

Select the SECTION 5 button on the “DATA ENTRY MENU” and click the OK button.



From the “Section 5 DATA” Menu select the Grand Total Current Taxes button and click the OK button.



After the Grand Total Current Taxes has been selected, then you will be taken to the cell where you begin to enter the Grand Total Current Taxes amount.

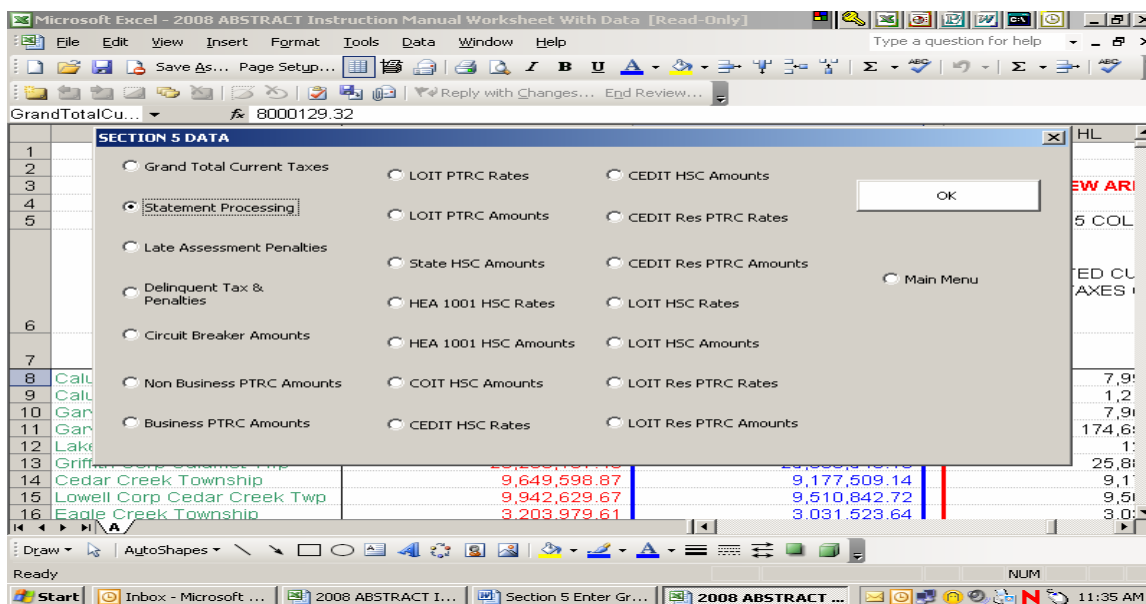
| | A | HI | HJ | HK | HL |
|----|-------------------------------|--|---------------------------|----|-----------------------------------|
| 1 | | | | | |
| 2 | | | | | |
| 3 | | SECTION 5 | INPUT AREA | | REVIEW AREA |
| 4 | | | | | |
| 5 | | 26 | SEC 5 COL 3 | | SEC 5 COL 4 |
| 6 | | TOTAL TAXES INCLUDING DEL, PENALTIES & INT | GRAND TOTAL CURRENT TAXES | | CALCULATED CURRENT PROPERTY TAXES |
| 7 | TAXING DISTRICTS | | | | |
| 8 | Calumet Township | 0.00 | 0.00 | | |
| 9 | Calumet Township Gary Sanitar | 0.00 | 0.00 | | |
| 10 | Gary Corp Calumet Twp Lake R | 0.00 | 0.00 | | |
| 11 | Gary Corp Calumet Twp Gary S | 0.00 | 0.00 | | |
| 12 | Lake Station Corp Calumet Twp | 0.00 | 0.00 | | |
| 13 | Griffith Corp Calumet Twp | 0.00 | 0.00 | | |
| 14 | Cedar Creek Township | 0.00 | 0.00 | | |
| 15 | Lowell Corp Cedar Creek Twp | 0.00 | 0.00 | | |
| 16 | Eagle Creek Township | 0.00 | 0.00 | | |

If your county has a TIF District(s), then the Grand Total Current Taxes amount must be separated between the Taxing District line and the TIF District line. In other words, the Grand Total Current Tax amount on the Taxing District line of the taxing district where the TIF District is located must not include the TIF Grand Total Current Tax amount. The TIF Grand Total Current Tax amount is entered on the TIF District line. Please refer to PART II of this manual "TIF DATA ENTRY" for data entry of TIF Grand Total Current Taxes.

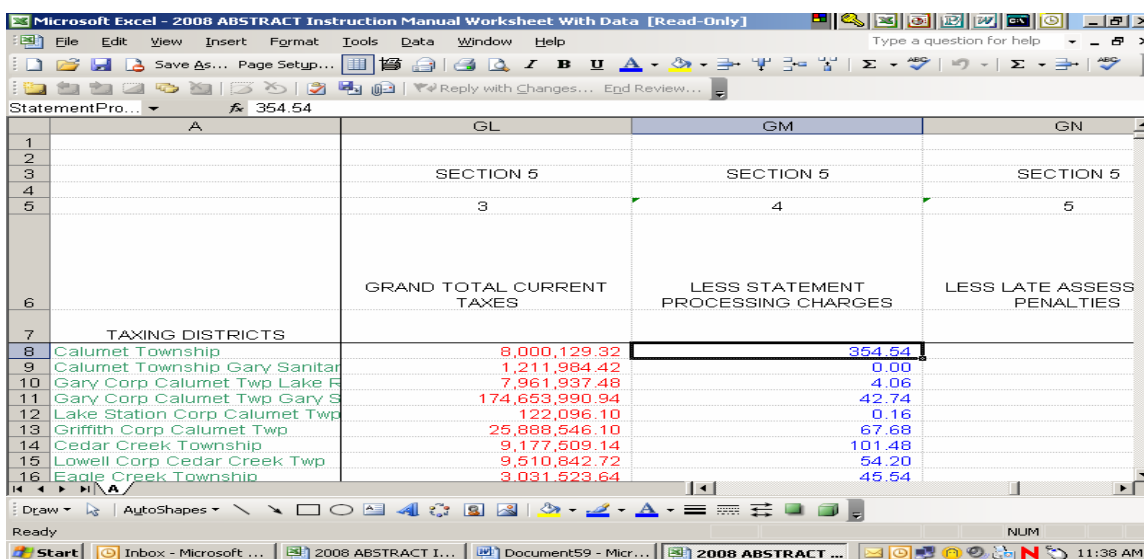
| | A | HI | HJ | HK | HL |
|----|-------------------------------|--|---------------------------|----|-----------------------------------|
| 1 | | | | | |
| 2 | | | | | |
| 3 | | SECTION 5 | INPUT AREA | | REVIEW AREA |
| 4 | | | | | |
| 5 | | 26 | SEC 5 COL 3 | | SEC 5 COL 4 |
| 6 | | TOTAL TAXES INCLUDING DEL, PENALTIES & INT | GRAND TOTAL CURRENT TAXES | | CALCULATED CURRENT PROPERTY TAXES |
| 7 | TAXING DISTRICTS | | | | |
| 8 | Calumet Township | 10,617,447.72 | 8,000,129.32 | | 7,912,318.40 |
| 9 | Calumet Township Gary Sanitar | 1,425,818.02 | 1,211,984.42 | | 1,211,984.42 |
| 10 | Gary Corp Calumet Twp Lake R | 13,605,012.65 | 7,961,937.48 | | 7,961,937.48 |
| 11 | Gary Corp Calumet Twp Gary S | 238,734,096.70 | 174,653,990.94 | | 174,653,990.94 |
| 12 | Lake Station Corp Calumet Twp | 181,949.33 | 122,096.10 | | 122,096.10 |
| 13 | Griffith Corp Calumet Twp | 28,286,167.46 | 25,888,546.10 | | 25,888,546.10 |
| 14 | Cedar Creek Township | 9,649,998.87 | 9,177,509.14 | | 9,177,509.14 |
| 15 | Lowell Corp Cedar Creek Twp | 9,942,629.67 | 9,510,842.72 | | 9,510,842.72 |
| 16 | Eagle Creek Township | 3,203,979.61 | 3,031,523.64 | | 3,031,523.64 |

After the Grand Total Current Taxes have been entered, simultaneously press the CTRL “E” keys to return to the “DATA ENTRY MENU”. To continue to enter Section 5 data select the SECTION 5 button and click the OK button.

The next data item to be entered into Section 5 is the Statement Processing Charges. From the “SECTION 5 DATA” menu select the Statement Processing button and click the OK button.

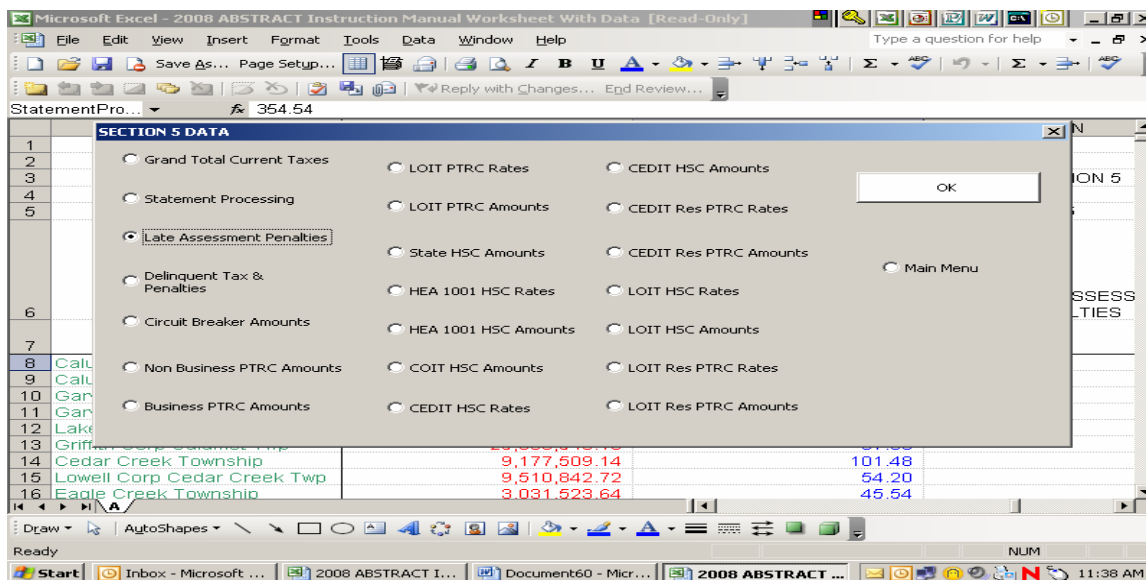


After the OK button has been clicked, then you will be taken to the cell where the Statement Processing Charges are entered. Please refer to PART II of this manual “TIF DATA ENTRY” for data entry of TIF Statement Processing Charges.

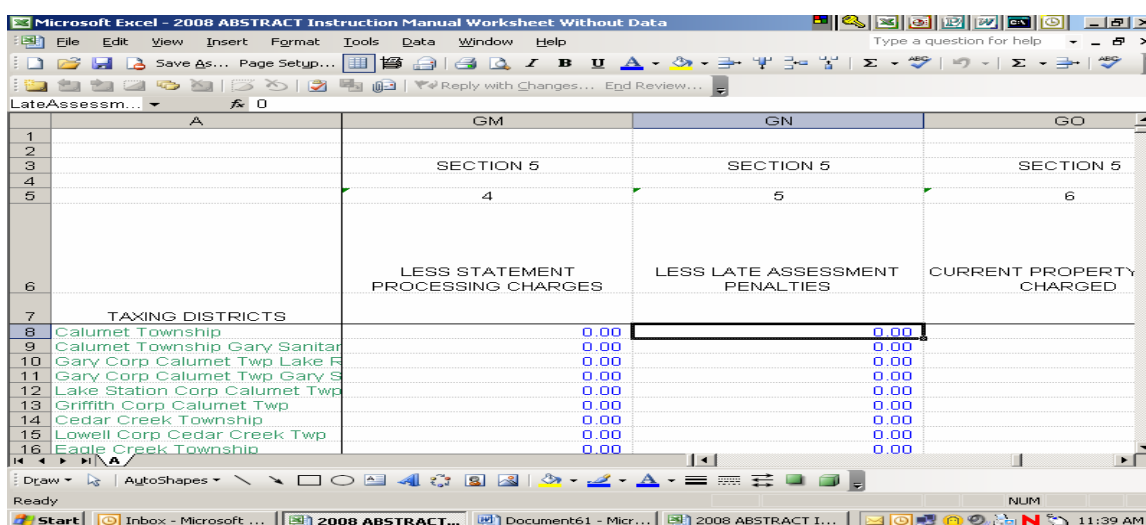


When the entry of the Statement Processing Charge has been completed, then simultaneously, press the CTRL “E” keys to return to the “DATA ENTRY MENU”. To continue with Section 5 data entry, then from the “DATA ENTRY MENU” select the Section 5 button and click the OK button.

The next data item to be entered is the Late Assessment Penalties. From the “SECTION 5 DATA” menu select the Late Assessment Penalties button and click the OK button.



After the OK button has been clicked, then you will be taken to the cell where Late Assessment Penalties are entered. Please refer to PART II of this manual “TIF DATA ENTRY” for data entry of Late Assessment Penalties.



When the entry of the Late Assessment Penalties have been completed, then simultaneously, press the CTRL “E” keys to return to the “DATA ENTRY MENU”.

| | A | GM | GN | GO |
|----|-------------------------------|--------------------------------------|-----------------------------------|-----------------------------|
| 1 | | | | |
| 2 | | SECTION 5 | SECTION 5 | SECTION 5 |
| 3 | | | | |
| 4 | | 4 | 5 | 6 |
| 5 | | | | |
| 6 | | LESS STATEMENT PROCESSING CHARGES | LESS LATE ASSESSMENT PENALTIES | CURRENT PROPERTY CHARGED |
| 7 | TAXING DISTRICTS | | | |
| 8 | Calumet Township | 354.54 | 0.00 | 7,999 |
| 9 | Calumet Township Gary Sanitar | 0.00 | 0.00 | 1,211 |
| 10 | Gary Corp Calumet Twp Lake R | 4.06 | 0.00 | 7,961 |
| 11 | Gary Corp Calumet Twp Gary S | 42.74 | 50.00 | 174,653 |
| 12 | Lake Station Corp Calumet Twp | 0.16 | 0.00 | 122 |
| 13 | Griffith Corp Calumet Twp | 67.68 | 0.00 | 25,888 |
| 14 | Cedar Creek Township | 101.48 | 500.00 | 9,176 |
| 15 | Lowell Corp Cedar Creek Twp | 54.20 | 925.00 | 9,509 |
| 16 | Eagle Creek Township | 45.54 | 0.00 | 3,031 |

To continue with Section 5 data entry, then from the “DATA ENTRY MENU” select Section 5 button and click the OK button.

The next data item to be entered is the Delinquent Taxes and Penalties. From the “SECTION 5 DATA” menu select the Delinquent Tax & Penalty button and click the OK button.

| | A | GM | GN | GO |
|----|-----------------------------|--------|--------|---------|
| 1 | | | | |
| 2 | | | | |
| 3 | | | | |
| 4 | | | | |
| 5 | | | | |
| 6 | | | | |
| 7 | | | | |
| 8 | Calu | | | 7,999 |
| 9 | Calu | | | 1,211 |
| 10 | Gan | | | 7,961 |
| 11 | Gan | | | 174,653 |
| 12 | Lake | | | 122 |
| 13 | Griff | | | 25,888 |
| 14 | Cedar Creek Township | 101.48 | 500.00 | 9,176 |
| 15 | Lowell Corp Cedar Creek Twp | 54.20 | 925.00 | 9,509 |
| 16 | Eagle Creek Township | 45.54 | 0.00 | 3,031 |

After clicking the OK button you will be taken to the cell where you begin to enter the Delinquent Taxes and Penalties. Delinquent Taxes and Penalties are entered in Columns 20, 21, 22 and 23 of Section 5. The cursor will be in the first taxing district of Section 5, Column 20. Please refer to PART II of this manual “TIF DATA ENTRY” for data entry of TIF Delinquent Taxes and Penalties.

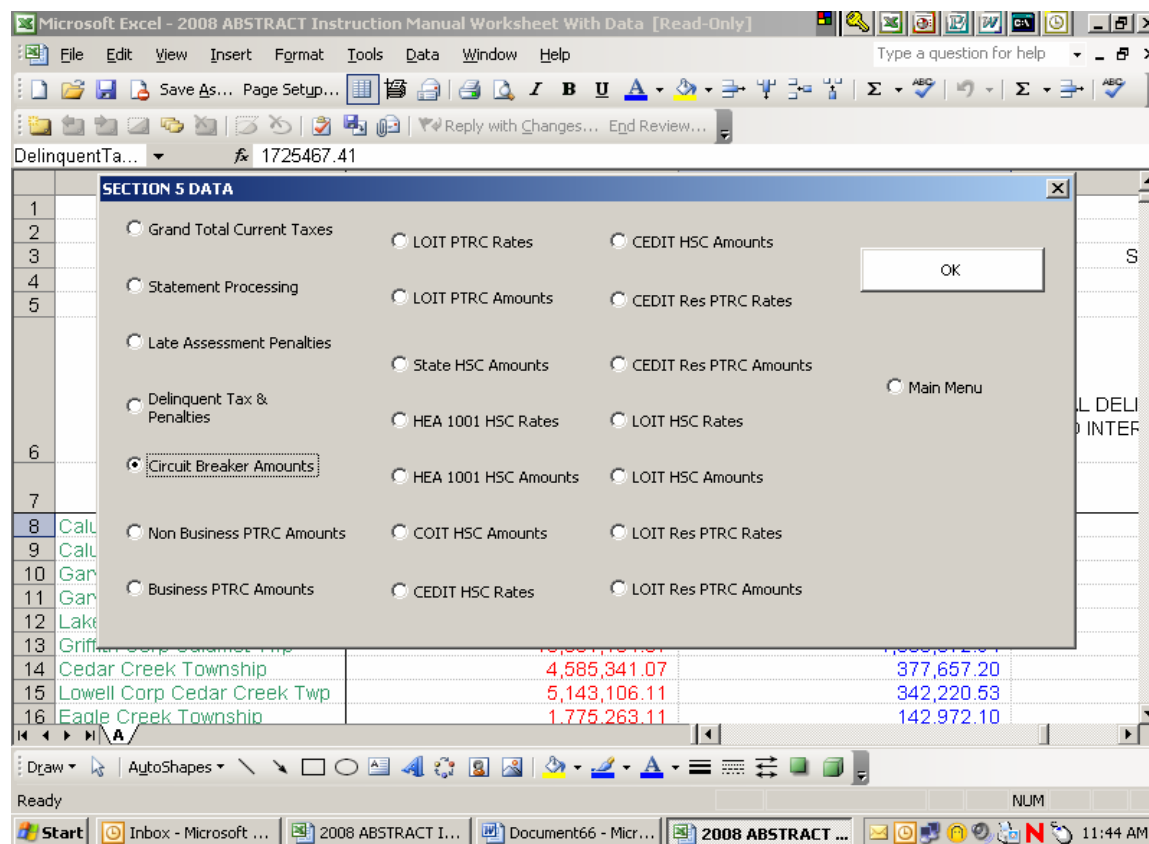
| | A | HB | HC | |
|----|-------------------------------|-------------------|----------------|----------------------|
| 1 | | | | |
| 2 | | | | |
| 3 | | SECTION 5 | SECTION 5 | S |
| 4 | | | | |
| 5 | | 19 | 20 | |
| 6 | | NET CURRENT TAXES | DELINQUENT TAX | TOTAL DELI AND INTER |
| 7 | TAXING DISTRICTS | | | |
| 8 | Calumet Township | 0.00 | 0.00 | |
| 9 | Calumet Township Gary Sanitar | 0.00 | 0.00 | |
| 10 | Gary Corp Calumet Twp Lake R | 0.00 | 0.00 | |
| 11 | Gary Corp Calumet Twp Gary S | 0.00 | 0.00 | |
| 12 | Lake Station Corp Calumet Twp | 0.00 | 0.00 | |
| 13 | Griffith Corp Calumet Twp | 0.00 | 0.00 | |
| 14 | Cedar Creek Township | 0.00 | 0.00 | |
| 15 | Lowell Corp Cedar Creek Twp | 0.00 | 0.00 | |
| 16 | Eagle Creek Township | 0.00 | 0.00 | |

After all the Delinquent Taxes and Penalties have been entered, then simultaneously press the CTRL “E” keys to return to the “DATA ENTRY MENU”.

| | A | HB | HC | |
|----|-------------------------------|-------------------|----------------|----------------------|
| 1 | | | | |
| 2 | | | | |
| 3 | | SECTION 5 | SECTION 5 | S |
| 4 | | | | |
| 5 | | 19 | 20 | |
| 6 | | NET CURRENT TAXES | DELINQUENT TAX | TOTAL DELI AND INTER |
| 7 | TAXING DISTRICTS | | | |
| 8 | Calumet Township | 4,372,809.74 | 1,725,467.41 | |
| 9 | Calumet Township Gary Sanitar | 944,174.58 | 192,856.55 | |
| 10 | Gary Corp Calumet Twp Lake R | 5,458,967.17 | 3,316,195.67 | |
| 11 | Gary Corp Calumet Twp Gary S | 111,221,448.91 | 37,182,116.32 | |
| 12 | Lake Station Corp Calumet Twp | 99,337.45 | 33,928.65 | |
| 13 | Griffith Corp Calumet Twp | 13,381,104.67 | 1,380,672.94 | |
| 14 | Cedar Creek Township | 4,585,341.07 | 377,657.20 | |
| 15 | Lowell Corp Cedar Creek Twp | 5,143,106.11 | 342,220.53 | |
| 16 | Eagle Creek Township | 1,775,263.11 | 142,972.10 | |

To continue with Section 5 data entry, then select from the “DATA ENTRY MENU” the Section 5 button and click the OK button.

The next data item that needs to be entered, if applicable, is the Circuit Breaker Amounts. The Circuit Breaker amounts are entered in Section 5, Column 2. From the “SECTION 5 DATA” menu select the Circuit Breaker Amounts button and click the OK button.



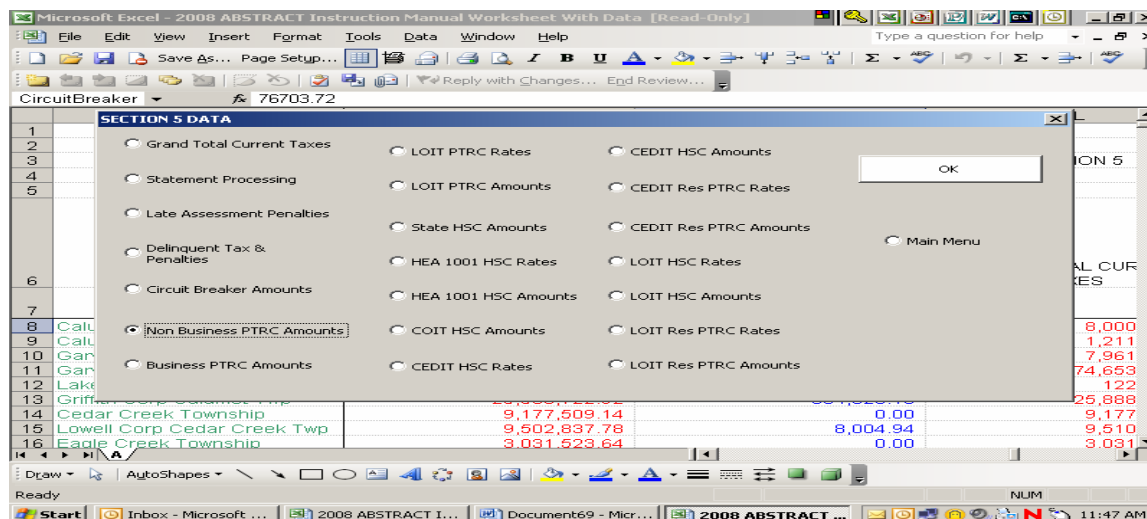
After clicking the OK button you will be taken to the cell where you begin to enter the Circuit Breaker amounts. Circuit Breaker amounts are entered in Column 2 of Section 5. The cursor will be in the first taxing district of Section 5, Column 2. Please refer to PART II of this manual “TIF DATA ENTRY” for data entry of TIF Circuit Breaker Amounts.

| | A | GJ | GK | GL |
|----|-------------------------------|---|---|--------------------------|
| 1 | | | | |
| 2 | | | | |
| 3 | | SECTION 5 | SECTION 5 | SECTION 5 |
| 4 | | | | |
| 5 | | 1 | 2 | 3 |
| 6 | | SECTIONS 2 THROUGH 4 TOTAL PLUS ALLOC. AREA PTRC REIMB. PERS. PROP. | EXCESSIVE RESIDENTIAL PROPERTY TAX CREDIT (CIRCUIT BREAKER) | GRAND TOTAL CUR TAXES |
| 7 | TAXING DISTRICTS | | | |
| 8 | Calumet Township | 0.00 | 0.00 | |
| 9 | Calumet Township Gary Sanitar | 0.00 | 0.00 | |
| 10 | Gary Corp Calumet Twp Lake R | 0.00 | 0.00 | |
| 11 | Gary Corp Calumet Twp Gary S | 0.00 | 0.00 | |
| 12 | Lake Station Corp Calumet Twp | 0.00 | 0.00 | |
| 13 | Griffith Corp Calumet Twp | 0.00 | 0.00 | |
| 14 | Cedar Creek Township | 0.00 | 0.00 | |
| 15 | Lowell Corp Cedar Creek Twp | 0.00 | 0.00 | |
| 16 | Eagle Creek Township | 0.00 | 0.00 | |

After all the Circuit Breaker amounts have been entered, then simultaneously press the CTRL “E” keys to return to the “DATA ENTRY MENU”.

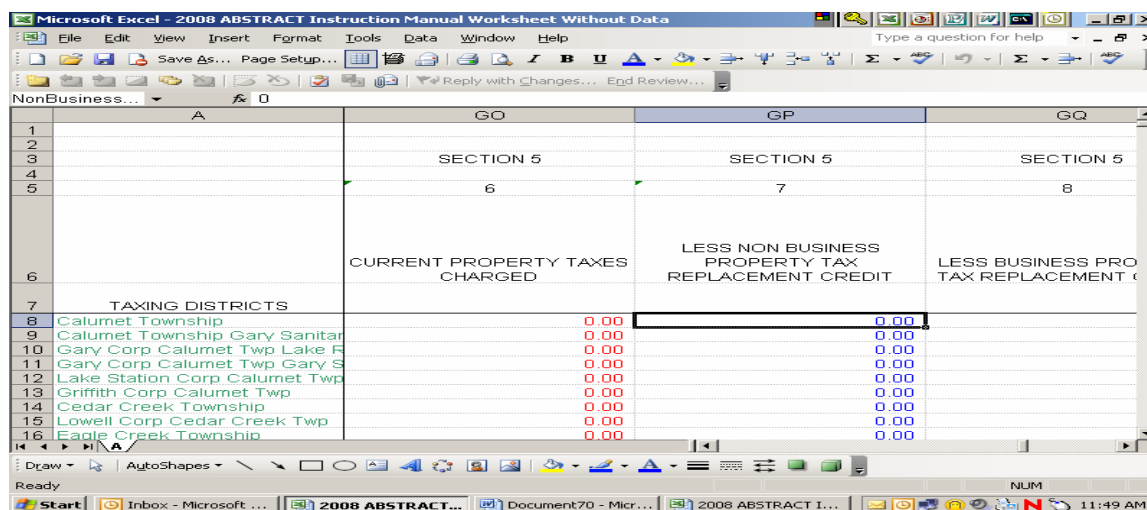
| | A | GJ | GK | GL |
|----|-------------------------------|---|---|--------------------------|
| 1 | | | | |
| 2 | | | | |
| 3 | | SECTION 5 | SECTION 5 | SECTION 5 |
| 4 | | | | |
| 5 | | 1 | 2 | 3 |
| 6 | | SECTIONS 2 THROUGH 4 TOTAL PLUS ALLOC. AREA PTRC REIMB. PERS. PROP. | EXCESSIVE RESIDENTIAL PROPERTY TAX CREDIT (CIRCUIT BREAKER) | GRAND TOTAL CUR TAXES |
| 7 | TAXING DISTRICTS | | | |
| 8 | Calumet Township | 7,923,425.60 | 76,703.72 | 8,000 |
| 9 | Calumet Township Gary Sanitar | 1,211,843.94 | 140.48 | 1,211 |
| 10 | Gary Corp Calumet Twp Lake R | 7,723,946.00 | 237,991.48 | 7,961 |
| 11 | Gary Corp Calumet Twp Gary S | 167,900,812.94 | 6,753,178.00 | 174,653 |
| 12 | Lake Station Corp Calumet Twp | 122,096.10 | 0.00 | 122 |
| 13 | Griffith Corp Calumet Twp | 25,503,722.92 | 384,823.18 | 25,888 |
| 14 | Cedar Creek Township | 9,177,509.14 | 0.00 | 9,177 |
| 15 | Lowell Corp Cedar Creek Twp | 9,502,837.78 | 8,004.94 | 9,510 |
| 16 | Eagle Creek Township | 3,031,523.64 | 0.00 | 3,031 |

The next data item to be entered is the Non Business Property Tax Replacement Credit amounts. From the “SECTION 5 DATA” menu select the Non Business PTRC Amounts button and click the OK button.



After clicking the OK button you will be taken to the cell where you begin to enter the Non Business Property Tax Replacement Credit amounts.

The Non Business Property Tax Replacement Credit is the property tax replacement credit on real estate and non business personal property. The Non Business Property Tax Replacement Credit is entered in Column 7 of Section 5.



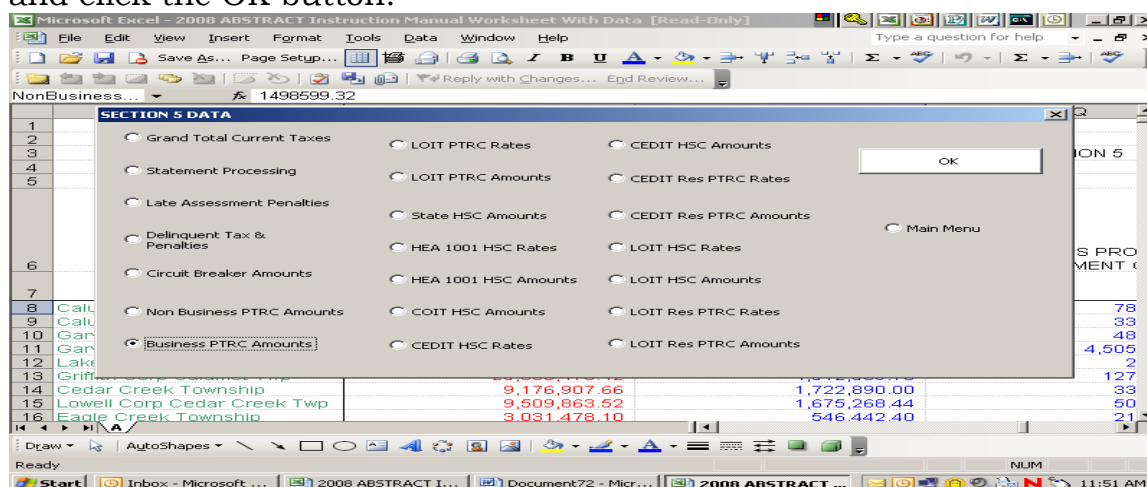
If you have a TIF District(s) where the taxpayers in the TIF District(s) receive PTRC on increment taxes, then the Non Business Property Tax Replacement Credit amount must be separated between the Taxing District line and the TIF District line. In other words the Non Business Property Tax Replacement Credit amount on the Taxing District line of the taxing district where the TIF District is located **must not** include the TIF Non Business Property Tax Replacement Credit amount. Please refer to PART II of this manual "TIF DATA ENTRY" for data entry of TIF Non Business Property Tax Replacement Credit.

| | GO | GP | GQ |
|----|--------------------------------|---|-------------------------------------|
| 1 | | | |
| 2 | | | |
| 3 | SECTION 5 | SECTION 5 | SECTION 5 |
| 4 | | | |
| 5 | 6 | 7 | 8 |
| 6 | CURRENT PROPERTY TAXES CHARGED | LESS NON BUSINESS PROPERTY TAX REPLACEMENT CREDIT | LESS BUSINESS PRO TAX REPLACEMENT C |
| 7 | TAXING DISTRICTS | | |
| 8 | Calumet Township | 7,999,774.78 | 1,498,599.32 |
| 9 | Calumet Township Gary Sanitar | 1,211,984.42 | 166,601.48 |
| 10 | Gary Corp Calumet Twp Lake R | 7,961,933.42 | 1,318,348.26 |
| 11 | Gary Corp Calumet Twp Gary S | 174,653,898.20 | 26,101,744.78 |
| 12 | Lake Station Corp Calumet Twp | 122,095.94 | 14,123.88 |
| 13 | Griffith Corp Calumet Twp | 25,888,478.42 | 4,512,569.78 |
| 14 | Cedar Creek Township | 9,176,907.66 | 1,722,890.00 |
| 15 | Lowell Corp Cedar Creek Twp | 9,509,863.52 | 1,675,268.44 |
| 16 | Eagle Creek Township | 3,031,478.10 | 546,442.40 |

After the Non Business Property Tax Replacement Credit has been entered, then simultaneously press the CTRL “E” keys to return to the “DATA ENTRY MENU”. To continue with Section 5 data entry, then from the “DATA ENTRY MENU” select the Section 5 button and click the OK button.

The next property tax replacement credit amount to be entered is the Business Property Tax Replacement Credit. The Business Property Tax Replacement Credit is the property tax replacement credit on business personal property and utilities. The Business Property Tax Replacement Credit is entered in Column 8 of Section 5.

From the “SECTION 5 DATA” menu select the Business PTRC Amounts button and click the OK button.



After clicking the OK button you will be taken to the cell where you begin to enter the Business Property Tax Replacement Credit amounts.

| | A | GP | GQ | GR |
|----|-------------------------------|---|--|--|
| 1 | | | | |
| 2 | | | | |
| 3 | | SECTION 5 | SECTION 5 | SECTION 5 |
| 4 | | | | |
| 5 | | 7 | 8 | 9 |
| 6 | | LESS NON BUSINESS PROPERTY TAX REPLACEMENT CREDIT | LESS BUSINESS PROPERTY TAX REPLACEMENT CREDIT | LESS LOIT PROPER TAX REPLACEMENT CR |
| 7 | TAXING DISTRICTS | | | |
| 8 | Calumet Township | 0.00 | 0.00 | |
| 9 | Calumet Township Gary Sanitar | 0.00 | 0.00 | |
| 10 | Gary Corp Calumet Twp Lake R | 0.00 | 0.00 | |
| 11 | Gary Corp Calumet Twp Gary S | 0.00 | 0.00 | |
| 12 | Lake Station Corp Calumet Twp | 0.00 | 0.00 | |
| 13 | Griffith Corp Calumet Twp | 0.00 | 0.00 | |
| 14 | Cedar Creek Township | 0.00 | 0.00 | |
| 15 | Lowell Corp Cedar Creek Twp | 0.00 | 0.00 | |
| 16 | Eagle Creek Township | 0.00 | 0.00 | |

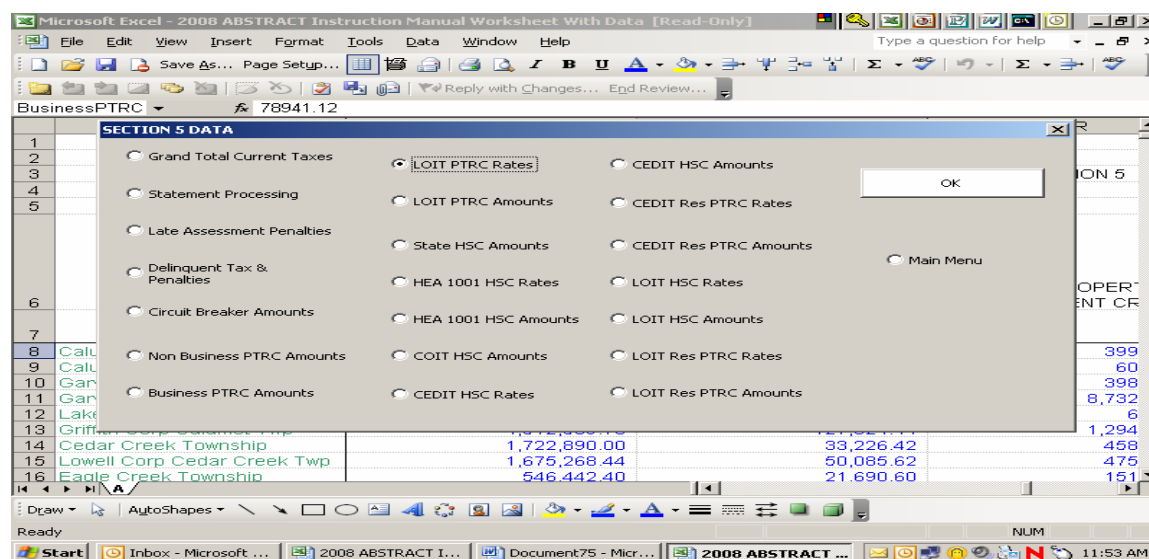
If you have a TIF District(s) where the taxpayers in the TIF District(s) receive PTRC on increment taxes, then the Business Property Tax Replacement Credit amount must be separated between the Taxing District line and the TIF District line. In other words the Business Property Tax Replacement Credit amount on the Taxing District line of the taxing district where the TIF District is located **must not** include the TIF Business Property Tax Replacement Credit amount.

Please refer to PART II of this manual “TIF DATA ENTRY” for data entry of TIF Business Property Tax Replacement Credit.

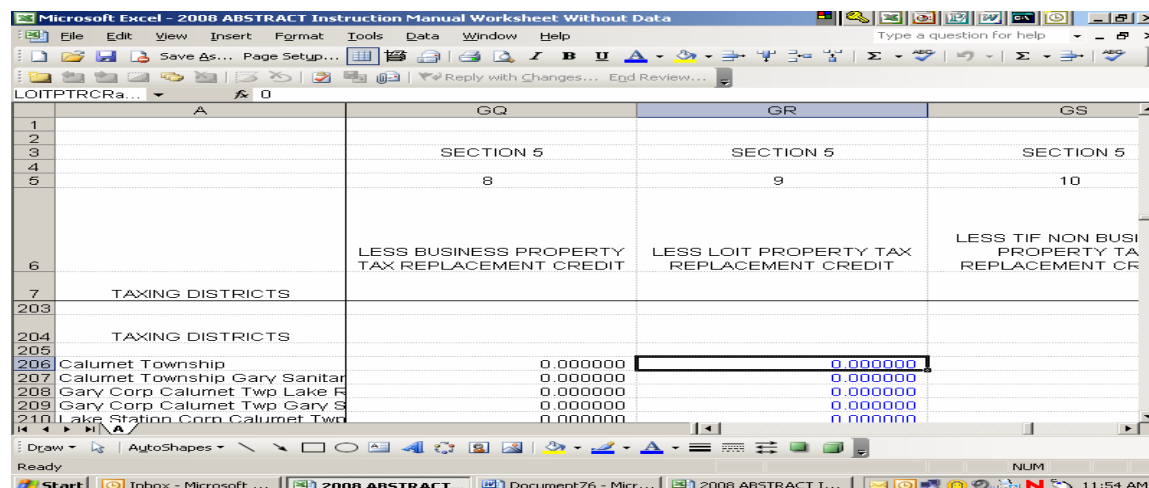
| | A | GP | GQ | GR |
|----|-------------------------------|---|--|--|
| 1 | | | | |
| 2 | | | | |
| 3 | | SECTION 5 | SECTION 5 | SECTION 5 |
| 4 | | | | |
| 5 | | 7 | 8 | 9 |
| 6 | | LESS NON BUSINESS PROPERTY TAX REPLACEMENT CREDIT | LESS BUSINESS PROPERTY TAX REPLACEMENT CREDIT | LESS LOIT PROPER TAX REPLACEMENT CR |
| 7 | TAXING DISTRICTS | | | |
| 8 | Calumet Township | 1,498,599.32 | 78,941.12 | 399 |
| 9 | Calumet Township Gary Sanitar | 166,601.48 | 33,662.56 | 60 |
| 10 | Gary Corp Calumet Twp Lake R | 1,318,348.26 | 48,391.50 | 398 |
| 11 | Gary Corp Calumet Twp Gary S | 26,101,744.78 | 4,505,695.24 | 8,732 |
| 12 | Lake Station Corp Calumet Twp | 14,123.88 | 2,529.98 | 6 |
| 13 | Griffith Corp Calumet Twp | 4,512,569.78 | 127,824.44 | 1,294 |
| 14 | Cedar Creek Township | 1,722,890.00 | 33,226.42 | 458 |
| 15 | Lowell Corp Cedar Creek Twp | 1,675,268.44 | 50,085.62 | 475 |
| 16 | Eagle Creek Township | 546,442.40 | 21,690.60 | 151 |

After the Business Property Tax Replacement Credit amounts have been entered, then simultaneously press the CTRL “E” keys to return to the “DATA ENTRY MENU”. To continue with Section 5 data entry, then from the “DATA ENTRY MENU” select the Section 5 button and click the OK button.

The next item to be entered is the LOIT Property Tax Replacement Credit rates (if applicable). The LOIT PTRC is adopted by the county to provide local property tax replacement credit to all properties. From the “SECTION 5 DATA” menu select the LOIT PTRC Rates button and click the OK button.



After clicking the OK button you will be taken to the cell where you begin to enter the LOIT PTRC rates.



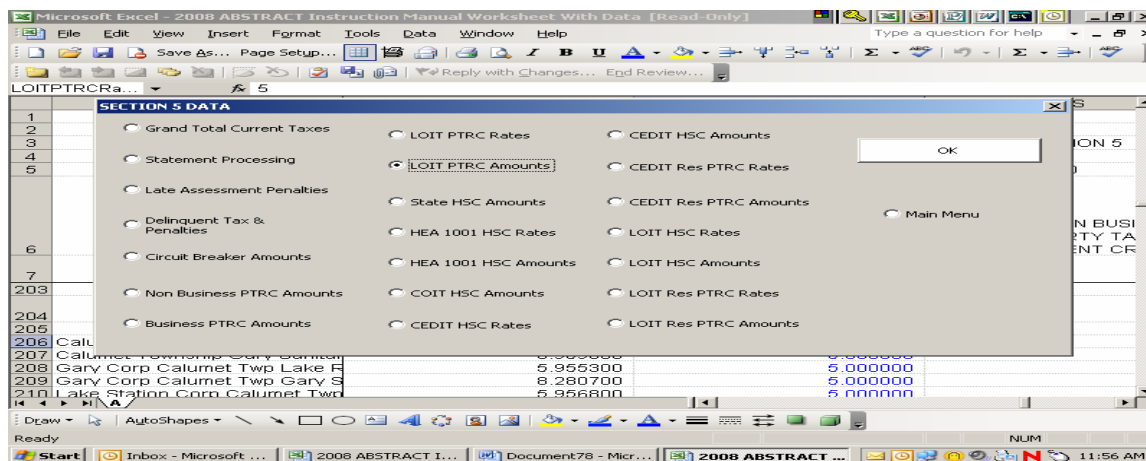
If you have a TIF District(s) where the taxpayers in the TIF District(s) receive LOIT PTRC on increment taxes, then the LOIT PTRC rate must be entered on

the TIF District line. Please refer to PART II of this manual “TIF DATA ENTRY” for data entry of TIF LOIT PTRC rates.

| | A | GQ | GR | GS |
|-----|-------------------------------|---|---|--|
| 1 | | | | |
| 2 | | | | |
| 3 | | SECTION 5 | SECTION 5 | SECTION 5 |
| 4 | | | | |
| 5 | | 8 | 9 | 10 |
| 6 | | LESS BUSINESS PROPERTY TAX REPLACEMENT CREDIT | LESS LOIT PROPERTY TAX REPLACEMENT CREDIT | LESS TIF NON BUSI PROPERTY TA REPLACEMENT CR |
| 7 | TAXING DISTRICTS | | | |
| 203 | TAXING DISTRICTS | | | |
| 204 | TAXING DISTRICTS | | | |
| 205 | | | | |
| 206 | Calumet Township | 9.793400 | 5.000000 | |
| 207 | Calumet Township Gary Sanitar | 8.959800 | 5.000000 | |
| 208 | Gary Corp Calumet Twp Lake F | 8.955300 | 5.000000 | |
| 209 | Gary Corp Calumet Twp Gary S | 8.280700 | 5.000000 | |
| 210 | Lake Station Corp Calumet Twp | 8.956800 | 5.000000 | |

After the LOIT PTRC Rates have been entered, then simultaneously press the CTRL “E” keys to return to the “DATA ENTRY MENU”.

The next data item that needs to be entered, if applicable, is the LOIT PTRC amounts. From the “SECTION 5 DATA” menu select the LOIT PTRC Amounts button and click the OK button.



After clicking the OK button you will be taken to the cell where you begin to enter the LOIT PTRC amounts. The cursor will be in the first taxing district of Section 5, Column 9. In Column 9 of Section 5 enter the LOIT PTRC amount. The amount entered will be the portion of the total property tax replacement credit that is from the LOIT PTRC rate. If your tax billing system doesn't

separate State and LOIT PTRC, then contact the Auditor of State's Office for a worksheet that will separate the amounts.

| | GQ | GR | GS |
|----|---|---|--|
| 1 | | | |
| 2 | SECTION 5 | SECTION 5 | SECTION 5 |
| 3 | | | |
| 4 | 8 | 9 | 10 |
| 5 | | | |
| 6 | LESS BUSINESS PROPERTY TAX REPLACEMENT CREDIT | LESS LOIT PROPERTY TAX REPLACEMENT CREDIT | LESS TIF NON BUSI PROPERTY TA REPLACEMENT CR |
| 7 | TAXING DISTRICTS | | |
| 8 | Calumet Township | 0.00 | 0.00 |
| 9 | Calumet Township Gary Sanitar | 0.00 | 0.00 |
| 10 | Gary Corp Calumet Twp Lake R | 0.00 | 0.00 |
| 11 | Gary Corp Calumet Twp Gary S | 0.00 | 0.00 |
| 12 | Lake Station Corp Calumet Twp | 0.00 | 0.00 |
| 13 | Griffith Corp Calumet Twp | 0.00 | 0.00 |
| 14 | Cedar Creek Township | 0.00 | 0.00 |
| 15 | Lowell Corp Cedar Creek Twp | 0.00 | 0.00 |
| 16 | Eagle Creek Township | 0.00 | 0.00 |

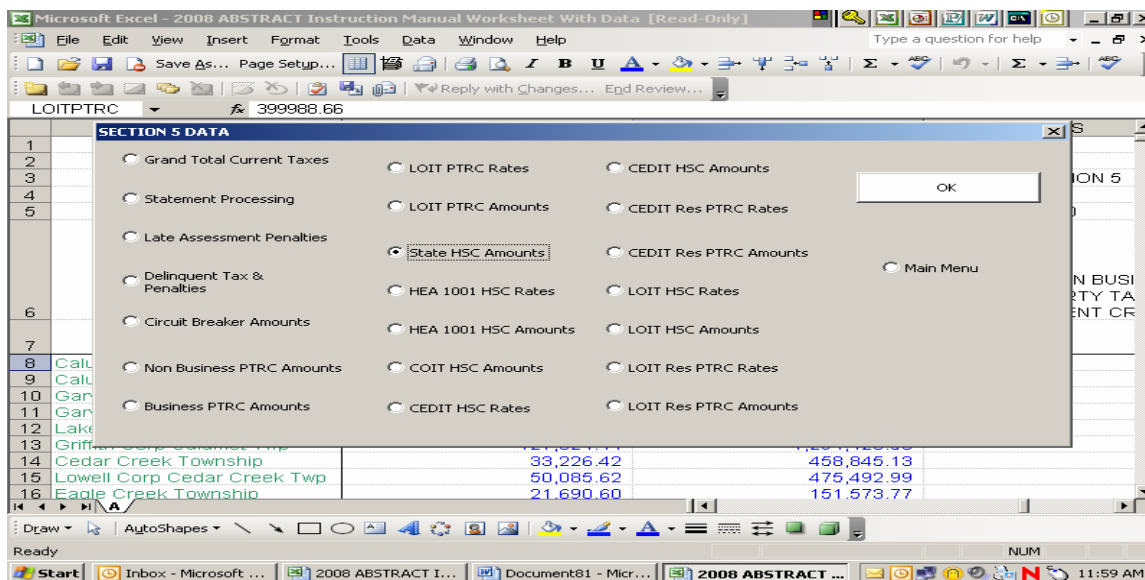
If you have a TIF District(s) where the taxpayers in the TIF District(s) receive LOIT PTRC on increment taxes, then the LOIT PTRC amount must be separated between the Taxing District line and the TIF District line. In other words the LOIT PTRC amount on the Taxing District line of the taxing district where the TIF District is located **must not** include the TIF LOIT PTRC amount.

Please refer to PART II of this manual "TIF DATA ENTRY" for data entry of TIF LOIT.

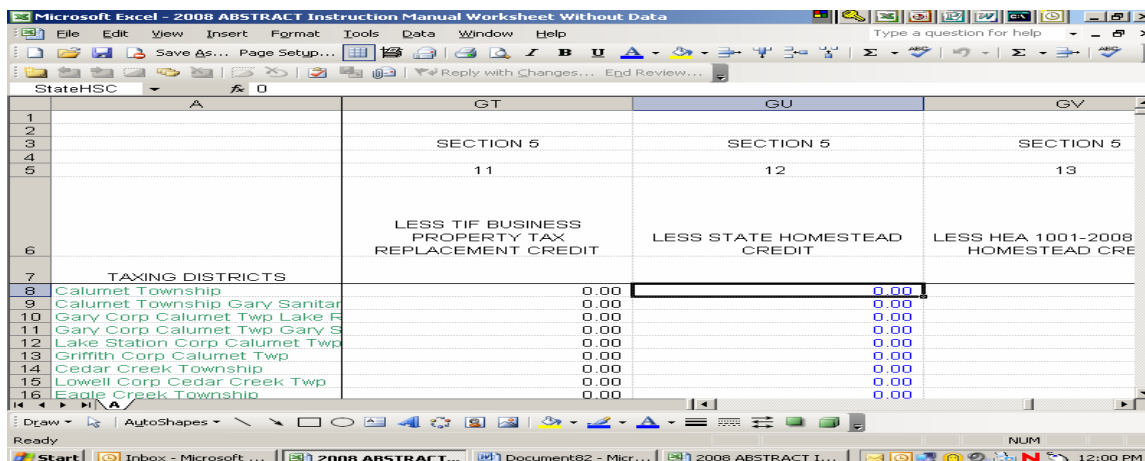
| | GQ | GR | GS |
|----|---|---|--|
| 1 | | | |
| 2 | SECTION 5 | SECTION 5 | SECTION 5 |
| 3 | | | |
| 4 | 8 | 9 | 10 |
| 5 | | | |
| 6 | LESS BUSINESS PROPERTY TAX REPLACEMENT CREDIT | LESS LOIT PROPERTY TAX REPLACEMENT CREDIT | LESS TIF NON BUSI PROPERTY TA REPLACEMENT CR |
| 7 | TAXING DISTRICTS | | |
| 8 | Calumet Township | 78,941.12 | 399,988.66 |
| 9 | Calumet Township Gary Sanitar | 33,662.66 | 60,599.20 |
| 10 | Gary Corp Calumet Twp Lake R | 48,391.50 | 398,096.69 |
| 11 | Gary Corp Calumet Twp Gary S | 4,505,696.24 | 8,792,692.00 |
| 12 | Lake Station Corp Calumet Twp | 2,529.98 | 6,104.79 |
| 13 | Griffith Corp Calumet Twp | 127,824.44 | 1,294,423.58 |
| 14 | Cedar Creek Township | 33,226.42 | 458,845.13 |
| 15 | Lowell Corp Cedar Creek Twp | 50,086.62 | 475,492.99 |
| 16 | Eagle Creek Township | 21,690.60 | 151,573.77 |

After the LOIT PTRC amounts have been entered, then simultaneously press the CTRL "E" keys to return to the "DATA ENTRY MENU". To continue with Section 5 data entry, then from the "DATA ENTRY MENU" select the Section 5 button and click the OK button.

The next data item that needs to be entered is the State HSC amounts. From the “SECTION 5 DATA” menu select the State HSC button and click the OK button.



After clicking the OK button you will be taken to the cell where you begin to enter the State HSC amounts. The cursor will be in the first taxing district of Section 5, Column 12. In Column 12 of Section 5 enter the State Homestead Credit amount. The amount entered will be the portion of the total homestead credit that is from the State Homestead Credit rate.



State HSC, HEA 1001-2008 State HSC, COIT, CEDIT and/or LOIT HSC amounts are reported separately on the abstract. If your tax billing system doesn't separate these amounts, then contact the Auditor of State's Office for a worksheet that will separate the amounts.

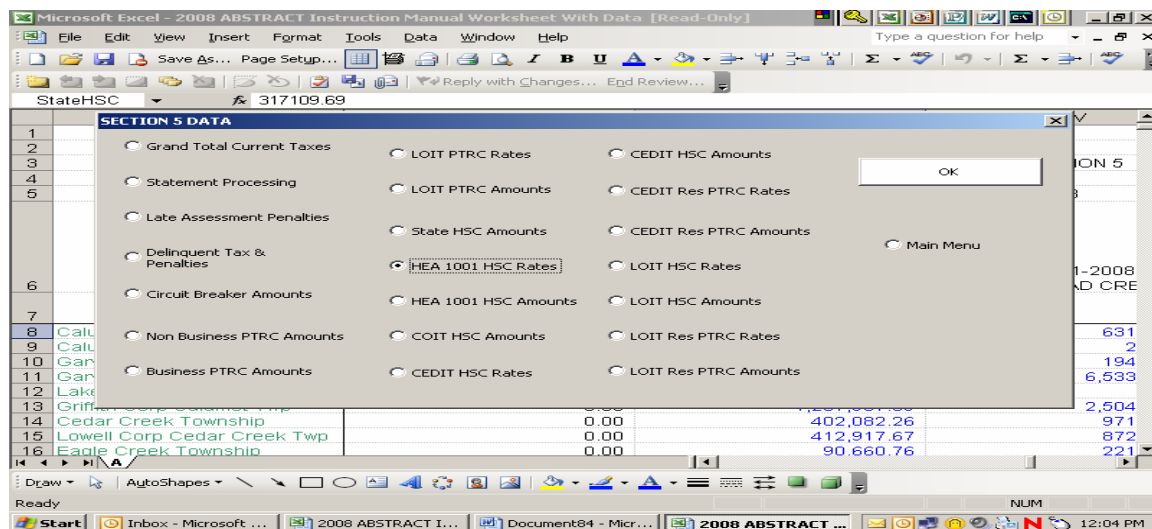
If you have a TIF District(s) where the taxpayers receive State Homestead Credit on increment taxes, then the State Homestead Credit amount must be separated between the Taxing District line and the TIF District line. The State Homestead Credit amount on the Taxing District line of the taxing district where the TIF District is located **must not** include the TIF State Homestead Credit amount.

Please refer to PART II of this manual "TIF DATA ENTRY" for data entry of TIF State Homestead Credit.

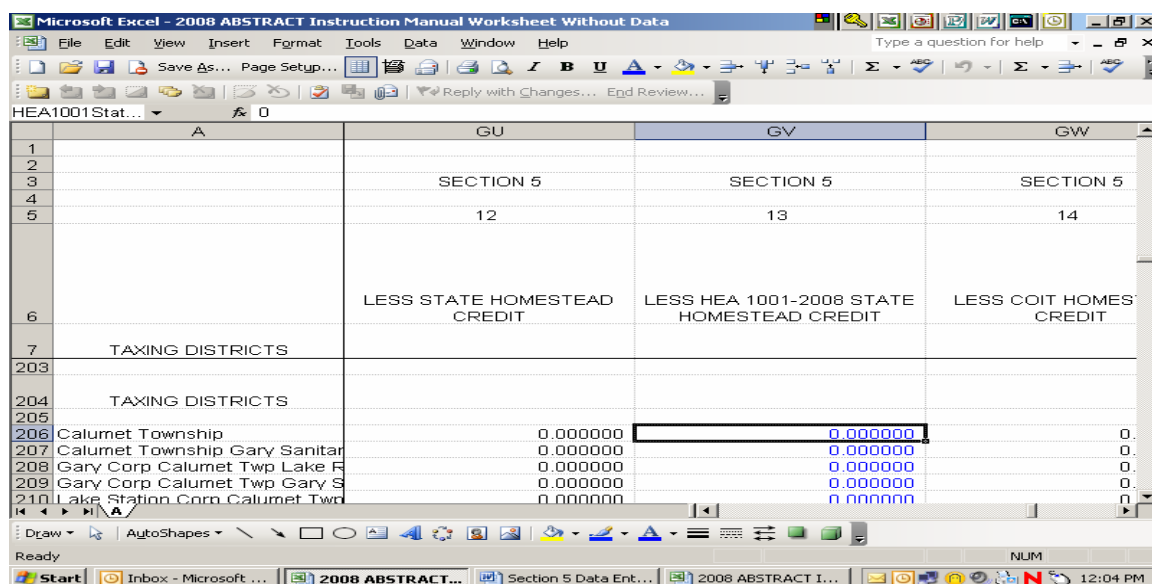
| | A | GT | GU | GV |
|----|-------------------------------|---|--------------------------------|-------------------------------------|
| 1 | | | | |
| 2 | | | | |
| 3 | | SECTION 5 | SECTION 5 | SECTION 5 |
| 4 | | | | |
| 5 | | 11 | 12 | 13 |
| 6 | | LESS TIF BUSINESS PROPERTY TAX REPLACEMENT CREDIT | LESS STATE HOMESTEAD CREDIT | LESS HEA 1001-2008 HOMESTEAD CRE |
| 7 | TAXING DISTRICTS | | | |
| 8 | Calumet Township | 0.00 | 317,109.69 | 631 |
| 9 | Calumet Township Gary Sanitar | 0.00 | 1,323.18 | 2 |
| 10 | Gary Corp Calumet Twp Lake R | 0.00 | 107,422.39 | 194 |
| 11 | Gary Corp Calumet Twp Gary S | 0.00 | 4,034,505.55 | 6,533 |
| 12 | Lake Station Corp Calumet Twp | 0.00 | 0.00 | |
| 13 | Griffith Corp Calumet Twp | 0.00 | 1,207,937.89 | 2,504 |
| 14 | Cedar Creek Township | 0.00 | 402,082.26 | 971 |
| 15 | Lowell Corp Cedar Creek Twp | 0.00 | 412,917.67 | 872 |
| 16 | Eagle Creek Township | 0.00 | 90,660.76 | 221 |

After the State Homestead Credit amounts have been entered, then simultaneously press the CTRL "E" keys to return to the "DATA ENTRY MENU". To continue with Section 5 data entry, then from the "DATA ENTRY MENU" select the Section 5 button and click the OK button.

The next data item that needs to be entered is the HEA 1001-2008 State Homestead Credit Rates rates. HEA 1001-2008 State HSC is applicable for all counties. From the "SECTION 5 DATA" menu select the HEA 1001 HSC RATES button and click the OK button.



After clicking the OK button you will be taken to the cell where you will begin to enter the HEA 1001 HSC rates.



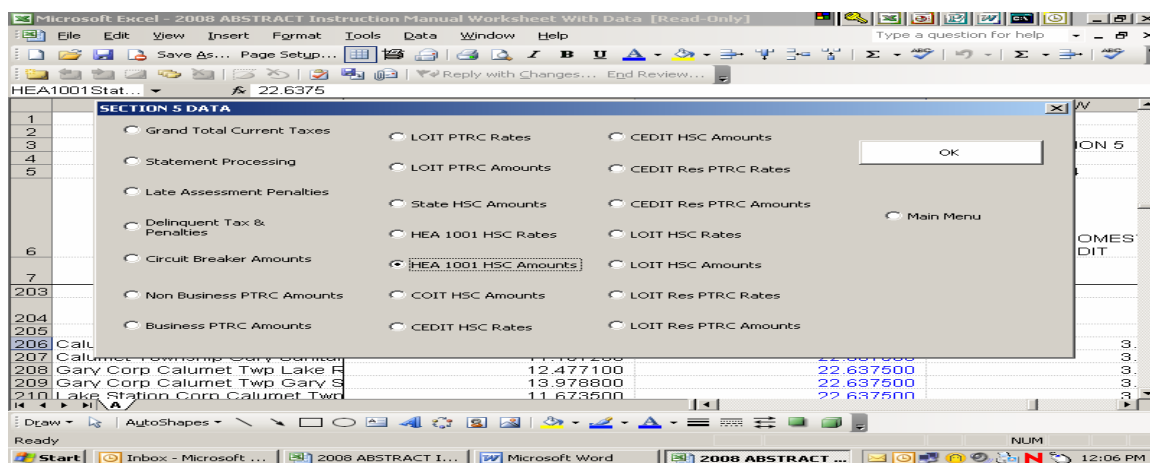
If you have a TIF District(s) where the taxpayers receive HEA 1001-2008 Homestead Credit on increment taxes, then the HEA 1001-2008 State Homestead Credit rate must also be entered on the TIF District Line. Please refer to PART II of this manual "TIF DATA ENTRY" for data entry of TIF HEA 1001-2008 Homestead Credit rates.

| | A | GU | GV | GW |
|-----|-------------------------------|-----------------------------|---|------------------------|
| 1 | | | | |
| 2 | | SECTION 5 | SECTION 5 | SECTION 5 |
| 3 | | | | |
| 4 | | 12 | 13 | 14 |
| 5 | | | | |
| 6 | | LESS STATE HOMESTEAD CREDIT | LESS HEA 1001-2008 STATE HOMESTEAD CREDIT | LESS COIT HOMES CREDIT |
| 7 | TAXING DISTRICTS | | | |
| 203 | TAXING DISTRICTS | | | |
| 204 | | | | |
| 205 | | | | |
| 206 | Calumet Township | 11.365300 | 22.637500 | 3. |
| 207 | Calumet Township Gary Sanitar | 11.157200 | 22.637500 | 3. |
| 208 | Gary Corp Calumet Twp Lake R | 12.477100 | 22.637500 | 3. |
| 209 | Gary Corp Calumet Twp Gary S | 13.978800 | 22.637500 | 3. |
| 210 | Lake Station Corp Calumet Twp | 11.673500 | 22.637500 | 3. |

After the HEA 1001-2008 State HSC rates have been entered, then simultaneously press the CTRL “E” keys to return to the “DATA ENTRY MENU”.

To continue with Section 5 data entry, then from the “DATA ENTRY MENU” select the Section 5 button and click the OK button.

The next data item that needs to be entered is the HEA 1001-2008 State HSC Amounts. HEA 1001-2008 State HSC amounts are applicable for all counties. From the “SECTION 5 DATA” menu select the HEA 1001 HSC Amounts button and click the OK button. HEA 1001-2008 State HSC amounts are entered in Column 13 of Section 5.



After clicking the OK button you will be taken to the cell where the HEA 1001-2008 State HSC amounts are to be entered.

| | GU | GV | GW |
|----|-------------------------------|---|------------------------|
| 1 | | | |
| 2 | | | |
| 3 | SECTION 5 | SECTION 5 | SECTION 5 |
| 4 | | | |
| 5 | 12 | 13 | 14 |
| 6 | LESS STATE HOMESTEAD CREDIT | LESS HEA 1001-2008 STATE HOMESTEAD CREDIT | LESS COIT HOMES CREDIT |
| 7 | TAXING DISTRICTS | | |
| 8 | Calumet Township | 0.00 | 0.00 |
| 9 | Calumet Township Gary Sanitar | 0.00 | 0.00 |
| 10 | Gary Corp Calumet Twp Lake R | 0.00 | 0.00 |
| 11 | Gary Corp Calumet Twp Gary S | 0.00 | 0.00 |
| 12 | Lake Station Corp Calumet Twp | 0.00 | 0.00 |
| 13 | Griffith Corp Calumet Twp | 0.00 | 0.00 |
| 14 | Cedar Creek Township | 0.00 | 0.00 |
| 15 | Lowell Corp Cedar Creek Twp | 0.00 | 0.00 |
| 16 | Eagle Creek Township | 0.00 | 0.00 |

State HSC, HEA 1001-2008 State HSC, COIT, CEDIT and/or LOIT HSC amounts are reported separately on the abstract. If your tax billing system doesn't separate these amounts, then contact the Auditor of State's Office for a worksheet that will separate the amounts.

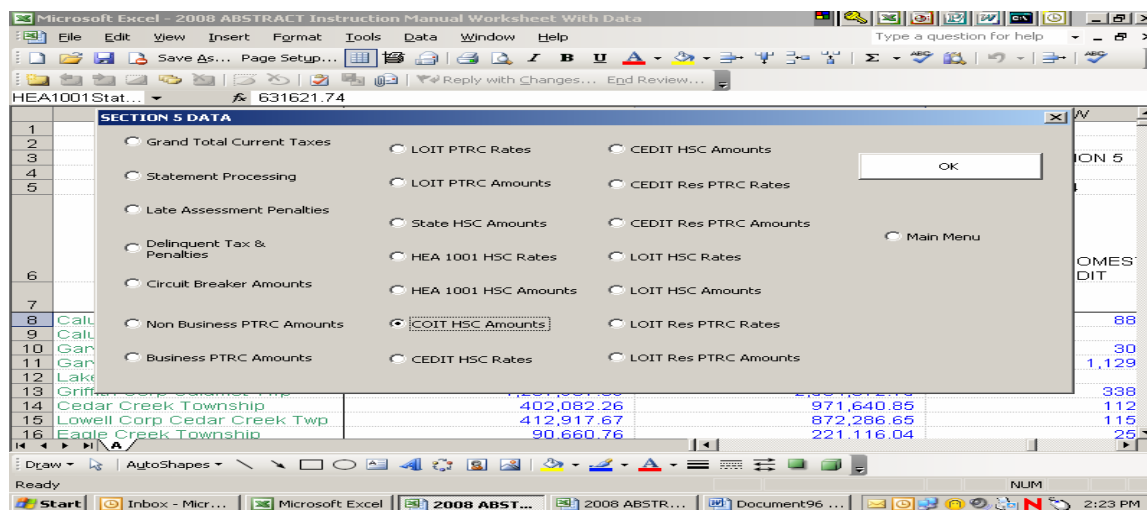
If you have a TIF District(s) where the taxpayers receive HEA 1001-2008 Homestead Credit on increment taxes, then the HEA 1001-2008 Homestead Credit amount must be separated between the Taxing District line and the TIF District line. The HEA 1001-2008 Homestead Credit amount on the Taxing District line of the taxing district where the TIF District is located **must not** include the TIF HEA 1001-2008 Homestead Credit amount.

Please refer to PART II of this manual "TIF DATA ENTRY" for data entry of TIF HEA 1001-2008 Homestead Credit.

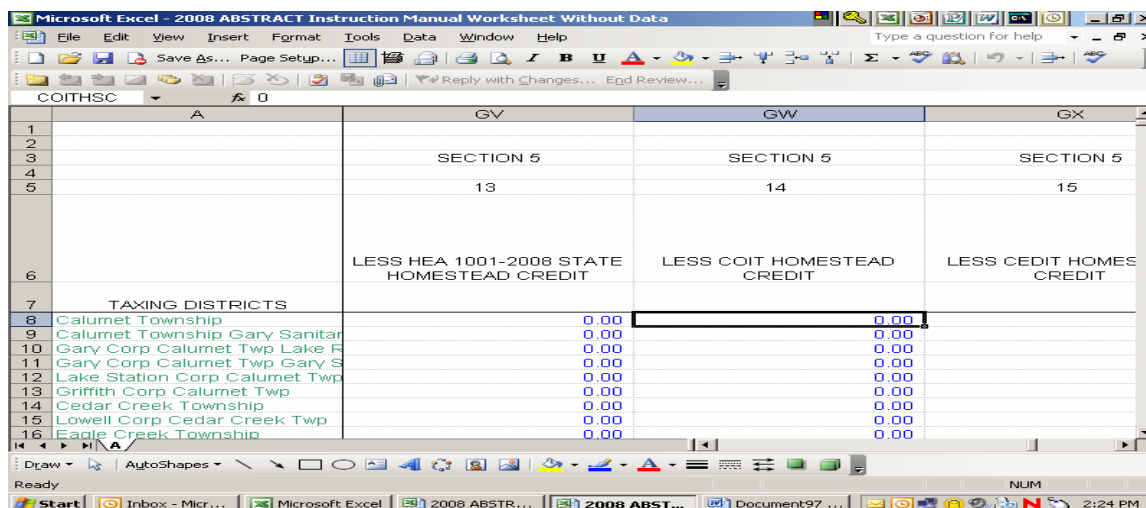
| | GU | GV | GW |
|----|-------------------------------|---|------------------------|
| 1 | | | |
| 2 | | | |
| 3 | SECTION 5 | SECTION 5 | SECTION 5 |
| 4 | | | |
| 5 | 12 | 13 | 14 |
| 6 | LESS STATE HOMESTEAD CREDIT | LESS HEA 1001-2008 STATE HOMESTEAD CREDIT | LESS COIT HOMES CREDIT |
| 7 | TAXING DISTRICTS | | |
| 8 | Calumet Township | 317,109.69 | 631,621.74 |
| 9 | Calumet Township Gary Sanitar | 1,323.18 | 2,684.67 |
| 10 | Gary Corp Calumet Twp Lake R | 107,422.39 | 194,899.00 |
| 11 | Gary Corp Calumet Twp Gary S | 4,034,505.55 | 6,533,945.05 |
| 12 | Lake Station Corp Calumet Twp | 0.00 | 0.00 |
| 13 | Griffith Corp Calumet Twp | 1,207,937.89 | 2,504,872.75 |
| 14 | Cedar Creek Township | 402,082.26 | 971,640.85 |
| 15 | Lowell Corp Cedar Creek Twp | 412,917.67 | 872,286.65 |
| 16 | Eagle Creek Township | 90,660.76 | 221,116.04 |

After the HEA 1001-2008 Homestead Credit amounts have been entered, then simultaneously press the CTRL "E" keys to return to the "DATA ENTRY MENU". To continue with Section 5 data entry, then from the "DATA ENTRY MENU" select the Section 5 button and click the OK button.

If applicable the next data item that needs to be entered is the COIT HSC Amounts. COIT HSC amount is applicable for those counties that have added homestead credits funded by County Option Income Taxes. From the “SECTION 5 DATA” menu select the COIT HSC Amounts button and click the OK button. COIT HSC is entered in Column 14 of Section 5.



After clicking the OK button you will be taken to the cell where the COIT HSC amounts are to be entered.



State HSC, HEA 1001-2008 State HSC, COIT, CEDIT and/or LOIT HSC amounts are reported separately on the abstract. If your tax billing system

doesn't separate these amounts, then contact the Auditor of State's Office for a worksheet that will separate the amounts.

If you have a TIF District(s) where the taxpayers receive COIT Homestead Credit on increment taxes, then the COIT Homestead Credit amount must be separated between the Taxing District line and the TIF District line. The COIT Homestead Credit amount on the Taxing District line of the taxing district where the TIF District is located **must not** include the TIF COIT Homestead Credit amount.

Please refer to PART II of this manual "TIF DATA ENTRY" for data entry of TIF COIT Homestead Credit.

| | A | GV | GW | GX |
|----|-------------------------------|---|----------------------------|--------------------------|
| 1 | | | | |
| 2 | | | | |
| 3 | | SECTION 5 | SECTION 5 | SECTION 5 |
| 4 | | | | |
| 5 | | 13 | 14 | 15 |
| 6 | | LESS HEA 1001-2008 STATE HOMESTEAD CREDIT | LESS COIT HOMESTEAD CREDIT | LESS CREDIT HOMES CREDIT |
| 7 | TAXING DISTRICTS | | | |
| 8 | Calumet Township | 631,621.74 | 88,791.16 | 111 |
| 9 | Calumet Township Gary Sanitar | 2,684.67 | 370.49 | |
| 10 | Gary Corp Calumet Twp Lake R | 194,899.00 | 30,078.37 | 34 |
| 11 | Gary Corp Calumet Twp Gary S | 6,533,545.05 | 1,129,671.95 | 1,154 |
| 12 | Lake Station Corp Calumet Twp | 0.00 | 0.00 | |
| 13 | Griffith Corp Calumet Twp | 2,504,872.75 | 338,217.30 | 442 |
| 14 | Cedar Creek Township | 971,640.85 | 112,583.72 | 171 |
| 15 | Lowell Corp Cedar Creek Twp | 872,286.65 | 115,617.72 | 154 |
| 16 | Eagle Creek Township | 221,116.04 | 25,385.24 | 39 |

After the COIT Homestead Credit amounts have been entered, then simultaneously press the CTRL "E" keys to return to the "DATA ENTRY MENU".

To continue with Section 5 data entry, then from the "DATA ENTRY MENU" select the Section 5 button and click the OK button.

The next data items that need to be entered, if applicable, are the CEDIT HSC Rates. From the "SECTION 5 DATA" menu select the CEDIT HSC Rates button and click the OK button.

The screenshot displays the Microsoft Excel 2008 interface. The title bar reads "Microsoft Excel - 2008 ABSTRACT Instruction Manual Without Data". The menu bar includes File, Edit, View, Insert, Format, Tools, Data, Window, and Help. The toolbar contains various icons for file operations, editing, and formatting. The status bar at the bottom indicates "Ready" and the time "2:26 PM".

The spreadsheet has four columns: A, GW, GX, and GY. The data is organized into rows, with some rows spanning multiple columns. The following table represents the visible data in the spreadsheet:

| | A | GW | GX | GY |
|-----|-------------------------------|----------------------------|------------------------------|------------------------------------|
| 1 | | | | |
| 2 | | | | |
| 3 | | SECTION 5 | SECTION 5 | SECTION 5 |
| 4 | | | | |
| 5 | | 14 | 15 | 16 |
| 6 | | LESS COIT HOMESTEAD CREDIT | LESS CREDIT HOMESTEAD CREDIT | LESS CREDIT RESIDE PROPERTY TAX CF |
| 7 | TAXING DISTRICTS | | | |
| 203 | | | | |
| 204 | TAXING DISTRICTS | | | |
| 205 | | | | |
| 206 | Calumet Township | 0.000000 | 0.000000 | 0 |
| 207 | Calumet Township Gary Sanitar | 0.000000 | 0.000000 | 0 |
| 208 | Gary Corp Calumet Twp Lake R | 0.000000 | 0.000000 | 0 |
| 209 | Gary Corp Calumet Twp Gary S | 0.000000 | 0.000000 | 0 |
| 210 | Lake Station Corp Calumet Twp | 0.000000 | 0.000000 | 0 |

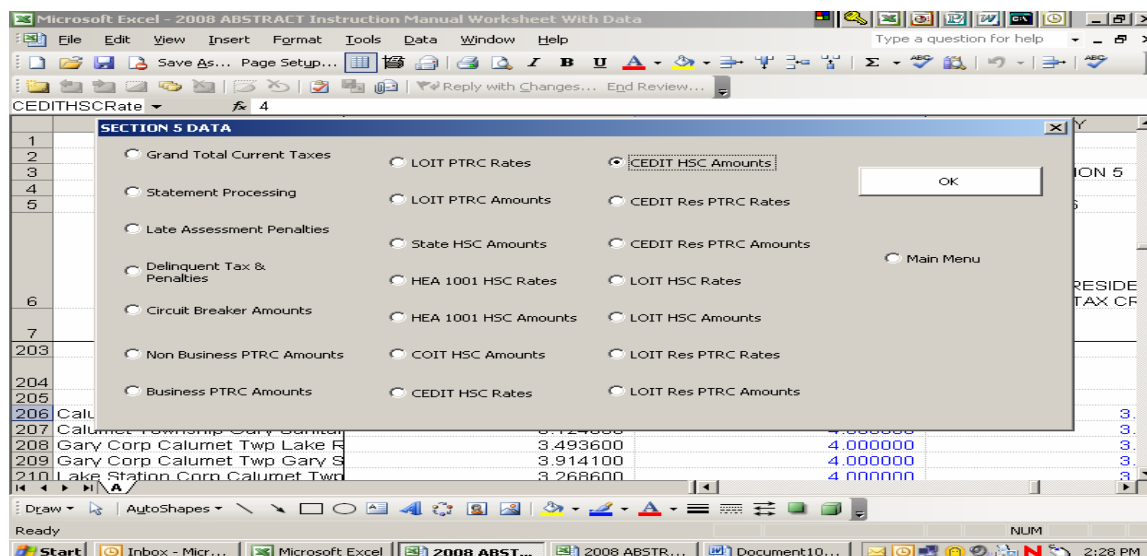
Auditor of State Abstract Manual 2008

| | A | GW | GX | GY |
|-----|-------------------------------|----------------------------|------------------------------|------------------------------------|
| 1 | | | | |
| 2 | | | | |
| 3 | | SECTION 5 | SECTION 5 | SECTION 5 |
| 4 | | | | |
| 5 | | 14 | 15 | 16 |
| 6 | | LESS COIT HOMESTEAD CREDIT | LESS CREDIT HOMESTEAD CREDIT | LESS CREDIT RESIDE PROPERTY TAX CF |
| 7 | TAXING DISTRICTS | | | |
| 203 | | | | |
| 204 | TAXING DISTRICTS | | | |
| 205 | | | | |
| 206 | Calumet Township | 3.182300 | 4.000000 | 3.182300 |
| 207 | Calumet Township Gary Sanitar | 3.124000 | 4.000000 | 3.124000 |
| 208 | Gary Corp Calumet Twp Lake R | 3.493600 | 4.000000 | 3.493600 |
| 209 | Gary Corp Calumet Twp Gary S | 3.914100 | 4.000000 | 3.914100 |
| 210 | Lake Station Corp Calumet Twp | 3.268600 | 4.000000 | 3.268600 |

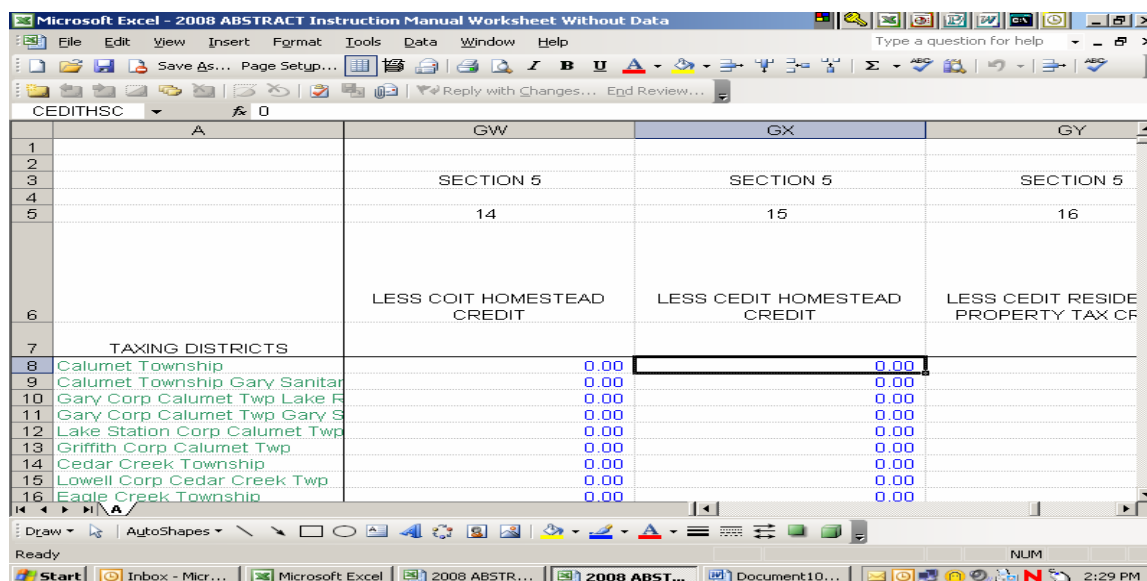
After the CREDIT HSC Rates have been entered, then simultaneously press the CTRL “E” keys to return to the “DATA ENTRY MENU”.

To continue with Section 5 data entry, then from the “DATA ENTRY MENU” select the Section 5 button and click the OK button.

If applicable, then the next data items that need to be entered are the CREDIT HSC Amounts. CREDIT HSC amount is applicable for those counties that have added homestead credits funded by County Economic Development Income Taxes. From the “SECTION 5 DATA” menu select the CREDIT HSC Amounts button and click the OK button. CREDIT HSC is entered in Column 15 of Section 5.



After the CEDITHSC Amounts has been selected, you will be taken to the cell where you begin to enter the CEDITHSC Homestead Credit amounts.



State HSC, HEA 1001-2008 State HSC, COIT, CEDITHSC and/or LOITHSC amounts are reported separately on the abstract. If your tax billing system doesn't separate these amounts, then contact the Auditor of State's Office for a worksheet that will separate the amounts.

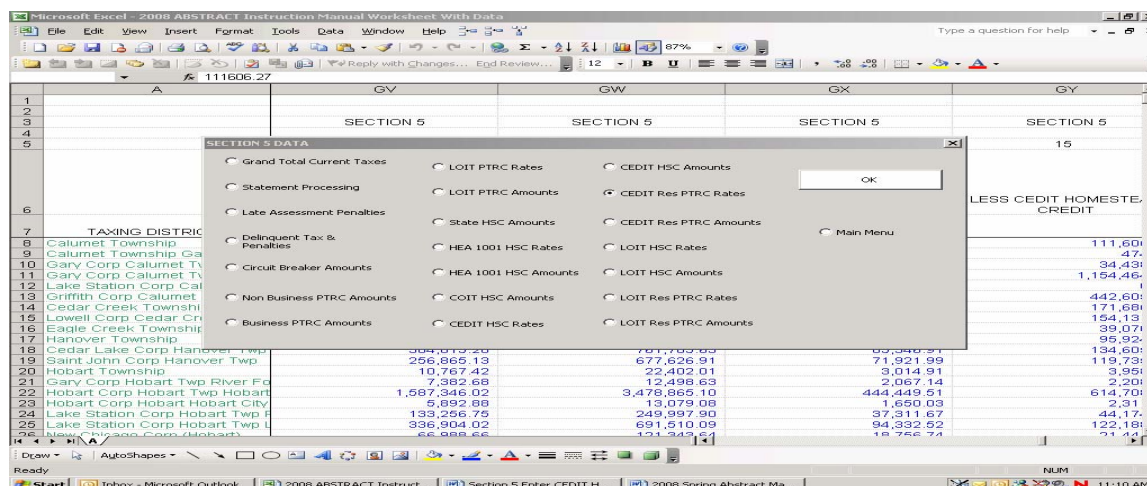
If you have a TIF District(s) where the taxpayers receive CEDIT HSC on increment taxes, then the CEDIT HSC amount must be separated between the Taxing District line and the TIF District line. The CEDIT HSC amount on the Taxing District line of the taxing district where the TIF District is located **must not** include the TIF CEDIT HSC amount.

Please refer to PART II of this manual “TIF DATA ENTRY” for data entry of TIF CEDIT HSC.

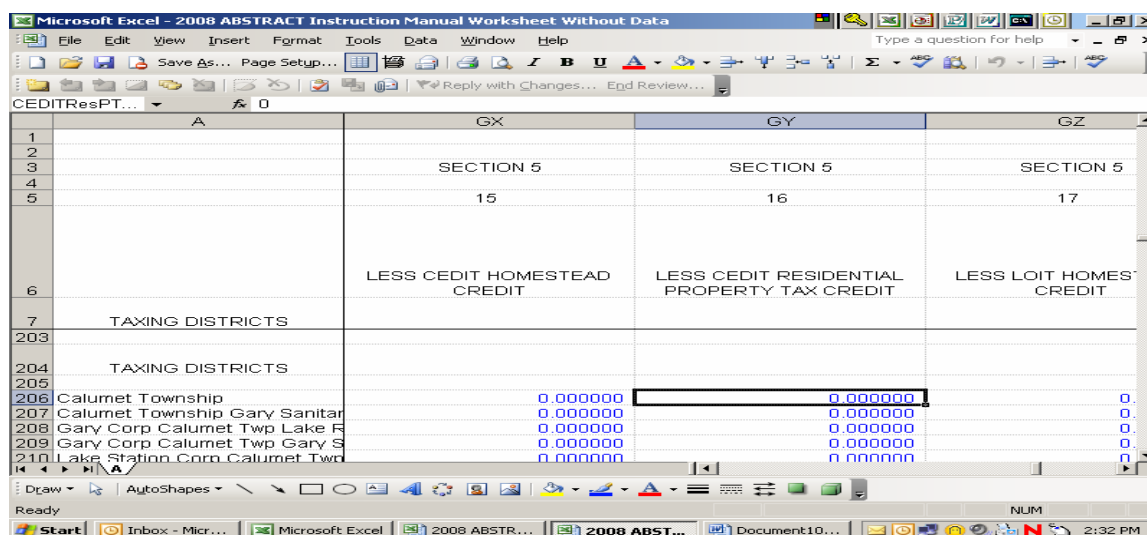
| | A | GW | GX | GY |
|----|-------------------------------|----------------------------|-----------------------------|-----------------------------------|
| 1 | | | | |
| 2 | | | | |
| 3 | | SECTION 5 | SECTION 5 | SECTION 5 |
| 4 | | 14 | 15 | 16 |
| 5 | | | | |
| 6 | | LESS COIT HOMESTEAD CREDIT | LESS CEDIT HOMESTEAD CREDIT | LESS CEDIT RESIDE PROPERTY TAX CF |
| 7 | TAXING DISTRICTS | | | |
| 8 | Calumet Township | 88,791.16 | 111,606.27 | 99 |
| 9 | Calumet Township Gary Sanitar | 370.49 | 474.38 | |
| 10 | Gary Corp Calumet Twp Lake R | 30,078.37 | 34,438.25 | 31 |
| 11 | Gary Corp Calumet Twp Gary S | 1,129,671.95 | 1,154,464.06 | 1,071 |
| 12 | Lake Station Corp Calumet Twp | 0.00 | 0.00 | |
| 13 | Griffith Corp Calumet Twp | 338,217.30 | 442,605.90 | 400 |
| 14 | Cedar Creek Township | 112,583.72 | 171,686.95 | 179 |
| 15 | Lowell Corp Cedar Creek Twp | 115,617.72 | 154,131.27 | 144 |
| 16 | Eagle Creek Township | 25,385.24 | 39,070.75 | 39 |

After the CEDIT HSC amounts have been entered, then simultaneously press the CTRL “E” keys to return to the “DATA ENTRY MENU”. To continue with Section 5 data entry, then from the “DATA ENTRY MENU” select the Section 5 button and click the OK button.

If applicable, then the next data item that needs to be entered is the CEDIT Residential Property Tax Replacement Credit Rates. From the “SECTION 5 DATA” menu select the CEDIT Res PTRC Rates button and click the OK button. Note: These are **not** the same rates as the CEDIT HSC rates.



After clicking the OK button you will be taken to the cell where the CREDIT Res PTRC Rates are to be entered.



If you have a TIF District(s) where the taxpayers receive CREDIT Residential Property Tax Credit, then the CREDIT Residential Property Tax Credit rate must also be entered on the TIF District Line. Please refer to PART II of this manual “TIF DATA ENTRY” for data entry of TIF CREDIT Res PTRC Rates.

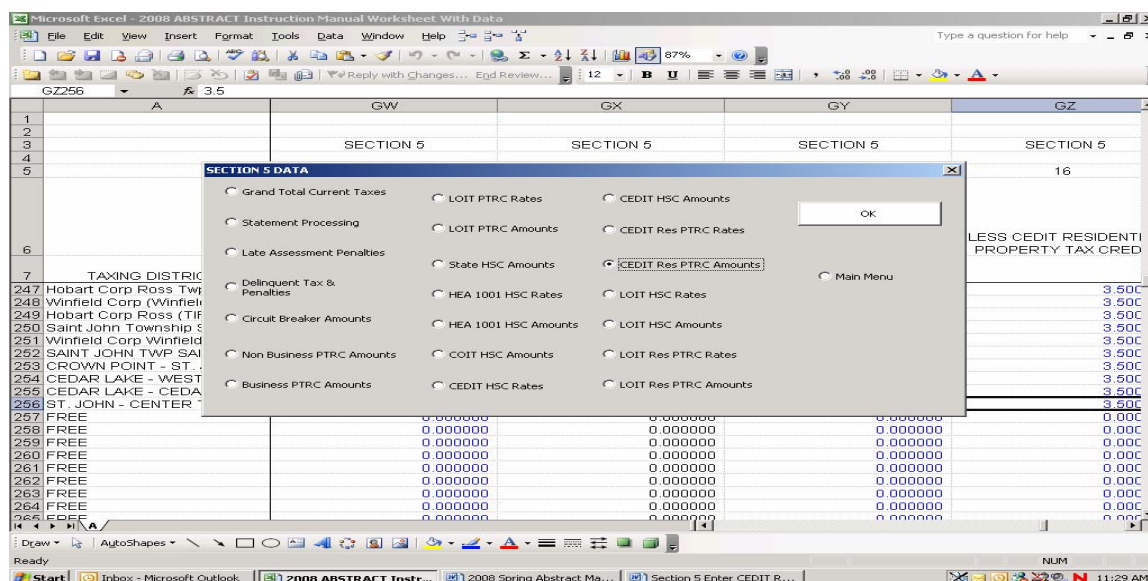
| | A | GX | GY | GZ |
|-----|-------------------------------|------------------------------|---|------------------------|
| 1 | | | | |
| 2 | | | | |
| 3 | | SECTION 5 | SECTION 5 | SECTION 5 |
| 4 | | | | |
| 5 | | 15 | 16 | 17 |
| 6 | | LESS CREDIT HOMESTEAD CREDIT | LESS CREDIT RESIDENTIAL PROPERTY TAX CREDIT | LESS LOIT HOMES CREDIT |
| 7 | TAXING DISTRICTS | | | |
| 203 | | | | |
| 204 | TAXING DISTRICTS | | | |
| 205 | | | | |
| 206 | Calumet Township | 4.000000 | 3.500000 | 6.000000 |
| 207 | Calumet Township Gary Sanitar | 4.000000 | 3.500000 | 6.000000 |
| 208 | Gary Corp Calumet Twp Lake R | 4.000000 | 3.500000 | 6.000000 |
| 209 | Gary Corp Calumet Twp Gary S | 4.000000 | 3.500000 | 6.000000 |
| 210 | Lake Station Corp Calumet Twp | 4.000000 | 3.500000 | 6.000000 |

After the CEDIT Residential Property Tax Credit Rates have been entered, then simultaneously press the CTRL “E” keys to return to the “DATA ENTRY MENU”. To continue with Section 5 data entry, then from the “DATA ENTRY MENU” select the Section 5 button and click the OK button.

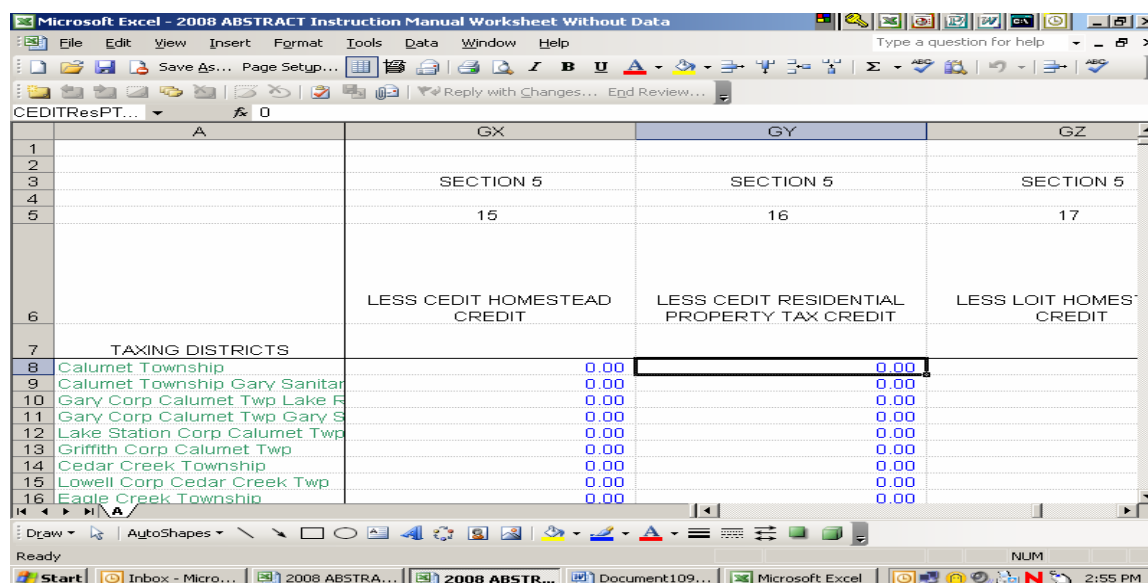
If applicable, then the next data item that needs to be entered is the CEDIT Residential Property Tax Replacement Credit Amounts. CEDIT Residential Property Tax Replacement Credit amount is applicable for those counties that have adopted the CEDIT Residential Property Tax Replacement Credit.

From the “SECTION 5 DATA” menu select the CEDIT Residential Property Tax Replacement Credit is entered in Column 16 of Section 5.

Select the CEDIT Residential Property Tax Replacement Credit Amounts button and click the OK button.



After the CREDIT Res PTRC Amounts has been selected, you will be taken to the cell where you begin to enter the CREDIT Res PTRC amounts.



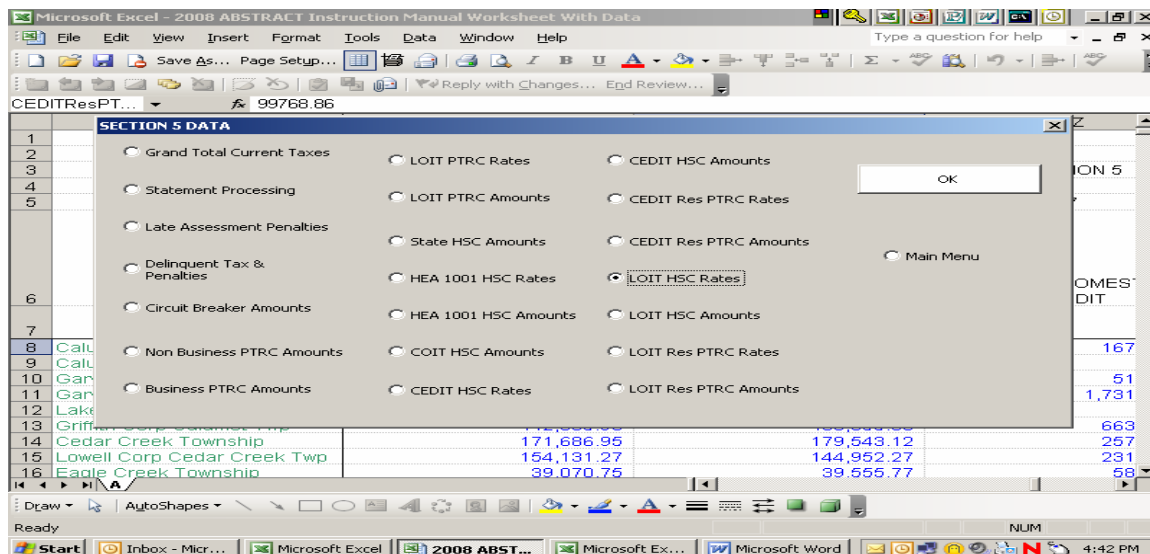
If you have a TIF District(s) where the taxpayers receive CREDIT Residential Property Tax Replacement Credit on increment taxes, then the CREDIT Residential Property Tax Replacement Credit amount must be separated between the Taxing District line and the TIF District line. The CREDIT Residential Property Tax Replacement Credit amount on the Taxing District line of the taxing district where the TIF District is located **must not** include the TIF CREDIT Residential Property Tax Replacement Credit amount.

Please refer to PART II of this manual “TIF DATA ENTRY” for data entry of TIF CEDIT Residential Property Tax Replacement Credit.

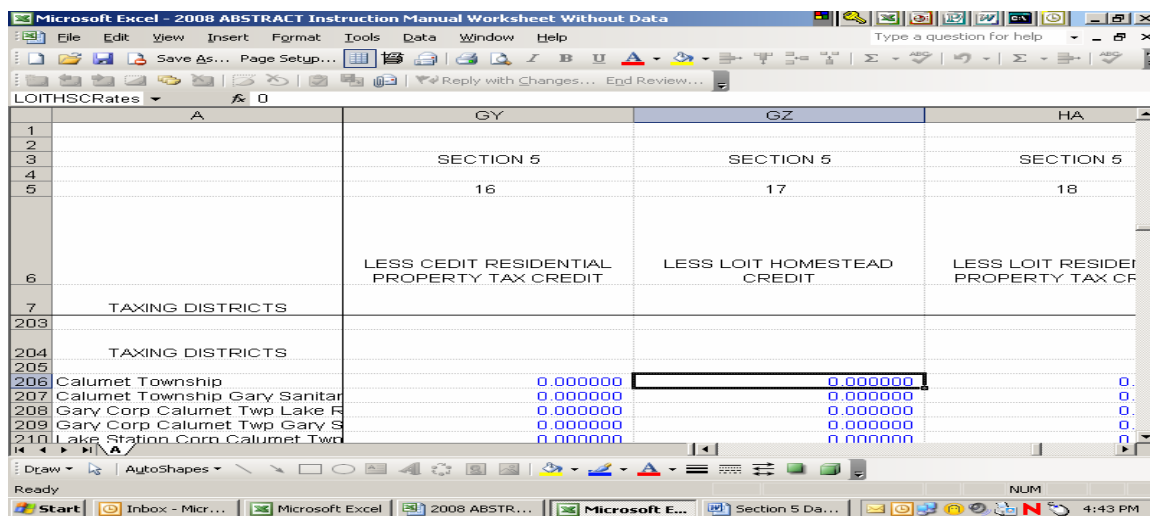
| | A | GX | GY | GZ |
|----|-------------------------------|-----------------------------|---|------------------------|
| 1 | | | | |
| 2 | | | | |
| 3 | | SECTION 5 | SECTION 5 | SECTION 5 |
| 4 | | | | |
| 5 | | 15 | 16 | 17 |
| 6 | | LESS CEDIT HOMESTEAD CREDIT | LESS CREDIT RESIDENTIAL PROPERTY TAX CREDIT | LESS LOIT HOMES CREDIT |
| 7 | TAXING DISTRICTS | | | |
| 8 | Calumet Township | 111,606.27 | 99,768.86 | 167 |
| 9 | Calumet Township Gary Sanitar | 474.38 | 482.94 | |
| 10 | Gary Corp Calumet Twp Lake R | 34,438.25 | 31,751.60 | 51 |
| 11 | Gary Corp Calumet Twp Gary S | 1,154,464.06 | 1,071,524.73 | 1,731 |
| 12 | Lake Station Corp Calumet Twp | 0.00 | 0.00 | |
| 13 | Griffith Corp Calumet Twp | 442,605.90 | 400,655.80 | 663 |
| 14 | Cedar Creek Township | 171,686.95 | 179,543.12 | 257 |
| 15 | Lowell Corp Cedar Creek Twp | 154,131.27 | 144,952.27 | 231 |
| 16 | Eagle Creek Township | 39,070.75 | 39,555.77 | 58 |

After the CEDIT Residential Property Tax Replacement Credit amounts have been entered, then simultaneously press the CTRL “E” keys to return to the “DATA ENTRY MENU”. To continue with Section 5 data entry, then from the “DATA ENTRY MENU” select the Section 5 button and click the OK button.

If applicable, then the next data item that needs to be entered is the LOIT Homestead Credit Rate. (There may be no need to perform this step, because DLGF may already have these rates loaded to the abstract worksheet for counties who have LOIT Homestead Credit.) From the “SECTION 5 DATA” menu select the LOIT HSC Rates button and click the OK button.



After clicking the OK button you will be taken to the cell where the LOIT HSC Rates are to be entered.



If you have a TIF District(s) where the taxpayers receive LOIT HSC, then the LOIT HSC rate must also be entered on the TIF District Line. Please refer to PART II of this manual “TIF DATA ENTRY” for data entry of TIF LOIT HSC Rates.

| | A | GY | GZ | HA |
|-----|-------------------------------|--|-------------------------------|--|
| 1 | | | | |
| 2 | | SECTION 5 | SECTION 5 | SECTION 5 |
| 3 | | | | |
| 4 | | 16 | 17 | 18 |
| 5 | | | | |
| 6 | | LESS CREDIT RESIDENTIAL PROPERTY TAX CREDIT | LESS LOIT HOMESTEAD CREDIT | LESS LOIT RESIDENTIAL PROPERTY TAX CREDIT |
| 7 | TAXING DISTRICTS | | | |
| 203 | | | | |
| 204 | TAXING DISTRICTS | | | |
| 205 | | | | |
| 206 | Calumet Township | 3.500000 | 6.000000 | 5.000000 |
| 207 | Calumet Township Gary Sanitar | 3.500000 | 6.000000 | 5.000000 |
| 208 | Gary Corp Calumet Twp Lake R | 3.500000 | 6.000000 | 5.000000 |
| 209 | Gary Corp Calumet Twp Gary S | 3.500000 | 6.000000 | 5.000000 |
| 210 | Lake Station Corp Calumet Twp | 3.500000 | 6.000000 | 5.000000 |

After the LOIT HSC rates have been entered, then simultaneously press the CTRL “E” keys to return to the “DATA ENTRY MENU”. To continue with Section 5 data entry, then from the “DATA ENTRY MENU” select the Section 5 button and click the OK button.

If applicable, then the next data item that needs to be entered is the LOIT Homestead Credit amount. From the “SECTION 5 DATA” menu select the LOIT HSC Amounts button and click the OK button.

SECTION 5 DATA

- ☐ Grand Total Current Taxes
- ☐ Statement Processing
- ☐ Late Assessment Penalties
- ☐ Delinquent Tax & Penalties
- ☐ Circuit Breaker Amounts
- ☐ Non Business PTRC Amounts
- ☐ Business PTRC Amounts
- ☐ LOIT PTRC Rates
- ☐ LOIT PTRC Amounts
- ☐ State HSC Amounts
- ☐ HEA 1001 HSC Rates
- ☐ HEA 1001 HSC Amounts
- ☐ COIT HSC Amounts
- ☐ CREDIT HSC Rates
- ☐ CREDIT HSC Amounts
- ☐ CREDIT Res PTRC Rates
- ☐ CREDIT Res PTRC Amounts
- ☐ LOIT HSC Rates
- ☒ LOIT HSC Amounts
- ☐ LOIT Res PTRC Rates
- ☐ LOIT Res PTRC Amounts

OK

After clicking the OK button you will be taken to the cell where the LOIT HSC Amounts are to be entered.

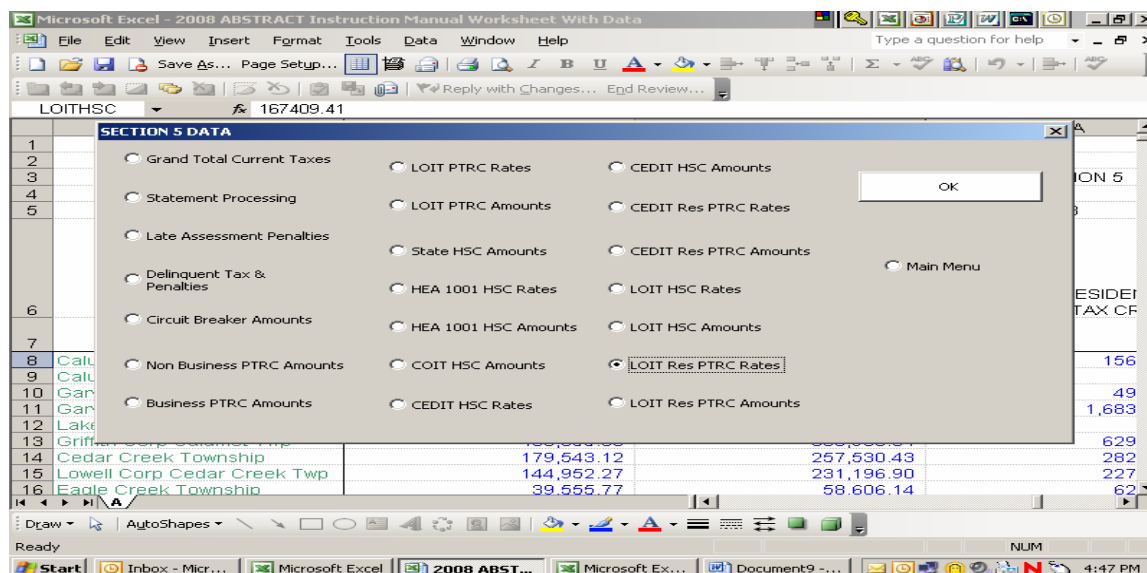
| | A | GY | GZ | HA |
|----|--------------------------------|--|-------------------------------|--|
| 1 | | | | |
| 2 | | | | |
| 3 | | SECTION 5 | SECTION 5 | SECTION 5 |
| 4 | | | | |
| 5 | | 16 | 17 | 18 |
| 6 | | LESS CREDIT RESIDENTIAL PROPERTY TAX CREDIT | LESS LOIT HOMESTEAD CREDIT | LESS LOIT RESIDENTIAL PROPERTY TAX CREDIT |
| 7 | TAXING DISTRICTS | | | |
| 8 | Calumet Township | 0.00 | 0.00 | |
| 9 | Calumet Township Gary Sanitary | 0.00 | 0.00 | |
| 10 | Gary Corp Calumet Twp Lake R | 0.00 | 0.00 | |
| 11 | Gary Corp Calumet Twp Gary S | 0.00 | 0.00 | |
| 12 | Lake Station Corp Calumet Twp | 0.00 | 0.00 | |
| 13 | Griffith Corp Calumet Twp | 0.00 | 0.00 | |
| 14 | Cedar Creek Township | 0.00 | 0.00 | |
| 15 | Lowell Corp Cedar Creek Twp | 0.00 | 0.00 | |
| 16 | Eagle Creek Township | 0.00 | 0.00 | |

State HSC, HEA 1001-2008 State HSC, COIT, CREDIT and/or LOIT HSC amounts are reported separately on the abstract. If your tax billing system doesn't separate these amounts, then contact the Auditor of State's Office for a worksheet that will separate the amounts.

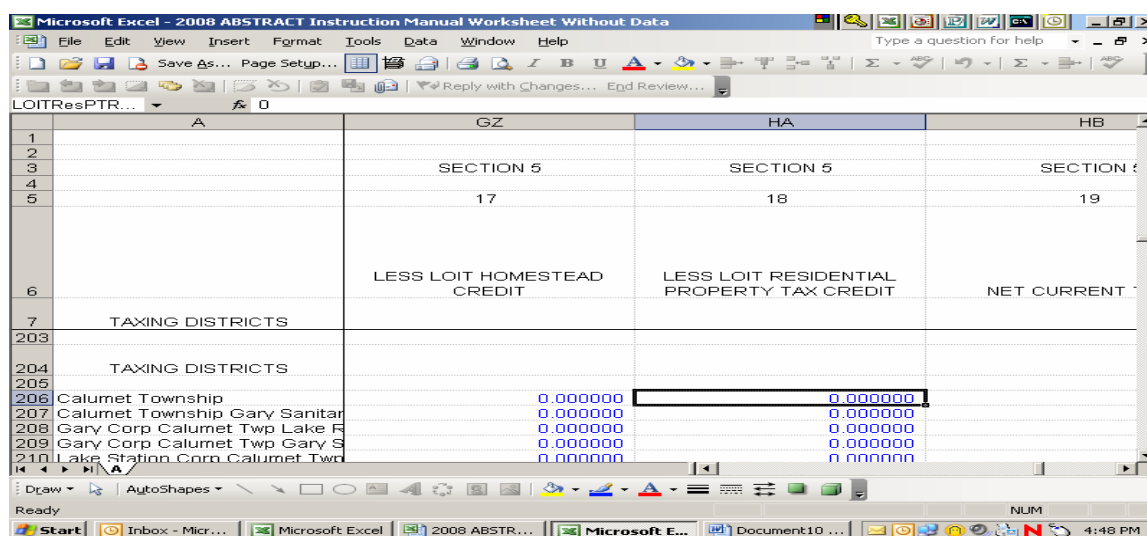
If you have a TIF District(s) where the taxpayers receive LOIT HSC on increment taxes, then the LOIT HSC amount must be separated between the Taxing District line and the TIF District line. The LOIT HSC amount on the Taxing District line of the taxing district where the TIF District is located **must not** include the TIF LOIT HSC amount. Please refer to PART II of this manual "TIF DATA ENTRY" for data entry of TIF LOIT HSC Amounts.

After the LOIT HSC amounts have been entered, then simultaneously press the CTRL "E" keys to return to the "DATA ENTRY MENU". To continue with Section 5 data entry, then from the "DATA ENTRY MENU" select the Section 5 button and click the OK button.

If applicable, then the next data item that needs to be entered is the LOIT Residential Property Tax Replacement Credit Rates. From the "SECTION 5 DATA" menu select the LOIT Res PTRC Rates button and click the OK button.



After clicking the OK button you will be taken to the cell where the LOIT Res PTRC Rates are to be entered.

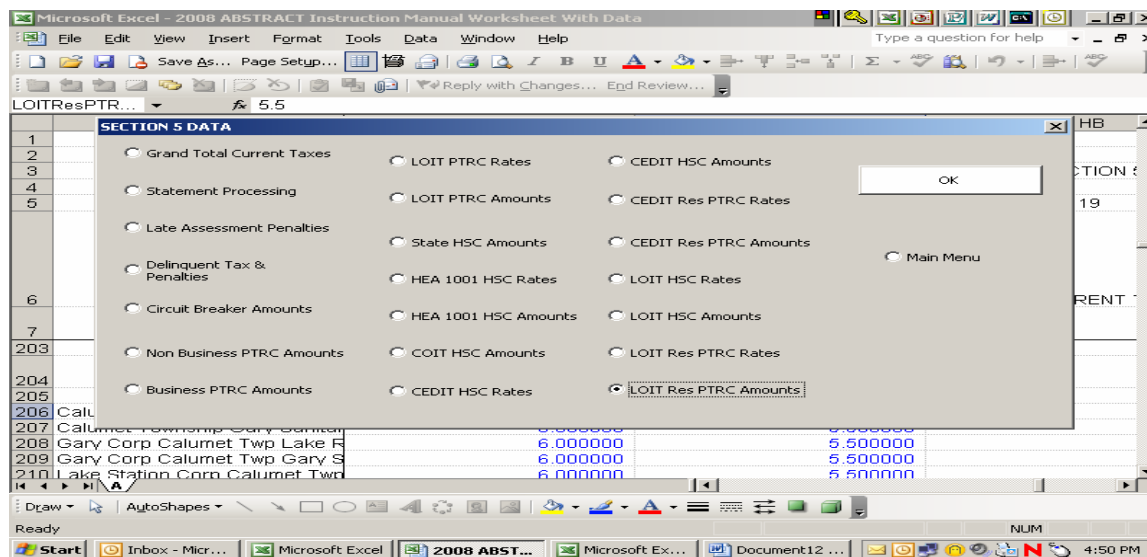


If you have a TIF District(s) where the taxpayers receive LOIT Residential Property Tax Credit, then the LOIT Residential Property Tax Credit rate must also be entered on the TIF District Line. Please refer to PART II of this manual “TIF DATA ENTRY” for data entry of TIF LOIT Residential PTRC Rates.

| | HA | HB | HC | HD |
|----|-------------------------------|---|-------------------|------------------|
| 1 | | | | |
| 2 | SECTION 5 | SECTION 5 | SECTION 5 | SECTION 5 |
| 3 | 17 | 18 | 19 | 20 |
| 4 | | | | |
| 5 | | | | |
| 6 | LESS LOIT HOMESTEAD CREDIT | LESS LOIT RESIDENTIAL PROPERTY TAX CREDIT | NET CURRENT TAXES | DELINQUENT TAXES |
| 7 | TAXING DISTRICTS | | | |
| 8 | TAX RATES CERTIFIED BY DLOF | | | |
| 9 | LESS LOIT HOMESTEAD CREDIT | LESS LOIT RESIDENTIAL PROPERTY TAX CREDIT | | |
| 10 | TAXING DISTRICTS | | | |
| 11 | | | | |
| 12 | Calumet Township | 6.000000 | 5.500000 | |
| 13 | Calumet Township Gary Sanitar | 6.000000 | 5.500000 | |
| 14 | Gary Corp Calumet Twp Lake R | 6.000000 | 5.500000 | |
| 15 | Gary Corp Calumet Twp Gary S | 6.000000 | 5.500000 | |
| 16 | Lake Station Corp Calumet Twp | 6.000000 | 5.500000 | |
| 17 | Griffith Corp Calumet Twp | 6.000000 | 5.500000 | |
| 18 | Cedar Creek Township | 6.000000 | 5.500000 | |
| 19 | Lowell Corp Cedar Creek Twp | 6.000000 | 5.500000 | |
| 20 | Eagle Creek Township | 6.000000 | 5.500000 | |
| 21 | Hanover Township | 6.000000 | 5.500000 | |
| 22 | Cedar Lake Corp Hanover Twp | 6.000000 | 5.500000 | |

After the LOIT Residential PTRC rates have been entered, then simultaneously press the CTRL “E” keys to return to the “DATA ENTRY MENU”. To continue with Section 5 data entry, then from the “DATA ENTRY MENU” select the Section 5 button and click the OK button.

If applicable, then the next data item that needs to be entered is the LOIT Residential PTRC amount. From the “SECTION 5 DATA” menu select the LOIT Res PTRC Amounts button and click the OK button.



After clicking the OK button you will be taken to the cell where the LOIT Res PTRC Amounts are to be entered.

| | A | GZ | HA | HB |
|----|-------------------------------|----------------------------|---|-------------|
| 1 | | | | |
| 2 | | SECTION 5 | SECTION 5 | SECTION 5 |
| 3 | | | | |
| 4 | | 17 | 18 | 19 |
| 5 | | | | |
| 6 | | LESS LOIT HOMESTEAD CREDIT | LESS LOIT RESIDENTIAL PROPERTY TAX CREDIT | NET CURRENT |
| 7 | TAXING DISTRICTS | | | |
| 8 | Calumet Township | 0.00 | 0.00 | |
| 9 | Calumet Township Gary Sanitar | 0.00 | 0.00 | |
| 10 | Gary Corp Calumet Twp Lake R | 0.00 | 0.00 | |
| 11 | Gary Corp Calumet Twp Gary S | 0.00 | 0.00 | |
| 12 | Lake Station Corp Calumet Twp | 0.00 | 0.00 | |
| 13 | Griffith Corp Calumet Twp | 0.00 | 0.00 | |
| 14 | Cedar Creek Township | 0.00 | 0.00 | |
| 15 | Lowell Corp Cedar Creek Twp | 0.00 | 0.00 | |
| 16 | Eagle Creek Township | 0.00 | 0.00 | |

If you have a TIF District(s) where the taxpayers receive LOIT Residential Property Tax Credit on increment taxes, then the LOIT Residential PTRC amount must be separated between the Taxing District line and the TIF District line. The LOIT Residential PTRC amount on the Taxing District line of the taxing district where the TIF District is located **must not** include the TIF LOIT Residential PTRC amount. Please refer to PART II of this manual “TIF DATA ENTRY” for data entry of TIF LOIT Residential PTRC Amounts.

| | A | GZ | HA | HB |
|----|-------------------------------|----------------------------|---|-------------|
| 1 | | | | |
| 2 | | SECTION 5 | SECTION 5 | SECTION 5 |
| 3 | | | | |
| 4 | | 17 | 18 | 19 |
| 5 | | | | |
| 6 | | LESS LOIT HOMESTEAD CREDIT | LESS LOIT RESIDENTIAL PROPERTY TAX CREDIT | NET CURRENT |
| 7 | TAXING DISTRICTS | | | |
| 8 | Calumet Township | 167,409.41 | 156,779.63 | |
| 9 | Calumet Township Gary Sanitar | 711.56 | 758.90 | |
| 10 | Gary Corp Calumet Twp Lake R | 51,657.39 | 49,895.38 | |
| 11 | Gary Corp Calumet Twp Gary S | 1,731,696.09 | 1,683,824.58 | |
| 12 | Lake Station Corp Calumet Twp | 0.00 | 0.00 | |
| 13 | Griffith Corp Calumet Twp | 663,908.84 | 629,601.97 | |
| 14 | Cedar Creek Township | 257,530.43 | 282,139.19 | |
| 15 | Lowell Corp Cedar Creek Twp | 231,196.90 | 227,782.14 | |
| 16 | Eagle Creek Township | 58,606.14 | 62,159.06 | |

This concludes data entry for Section 5.

To return to the Main Menu simultaneously press the CTRL “E” key. Then click on “Main Menu” and click “OK”.

NOTES

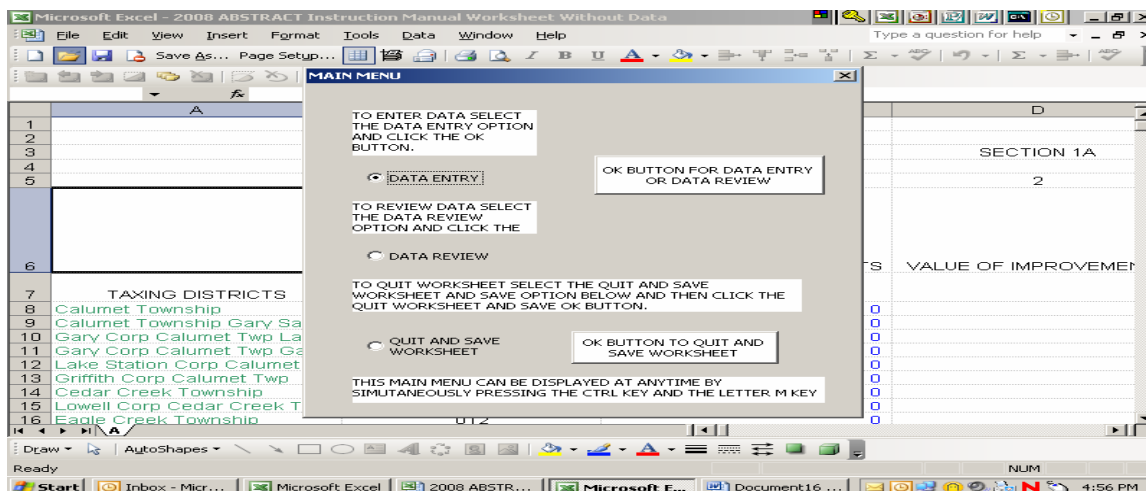
PART II

TIF

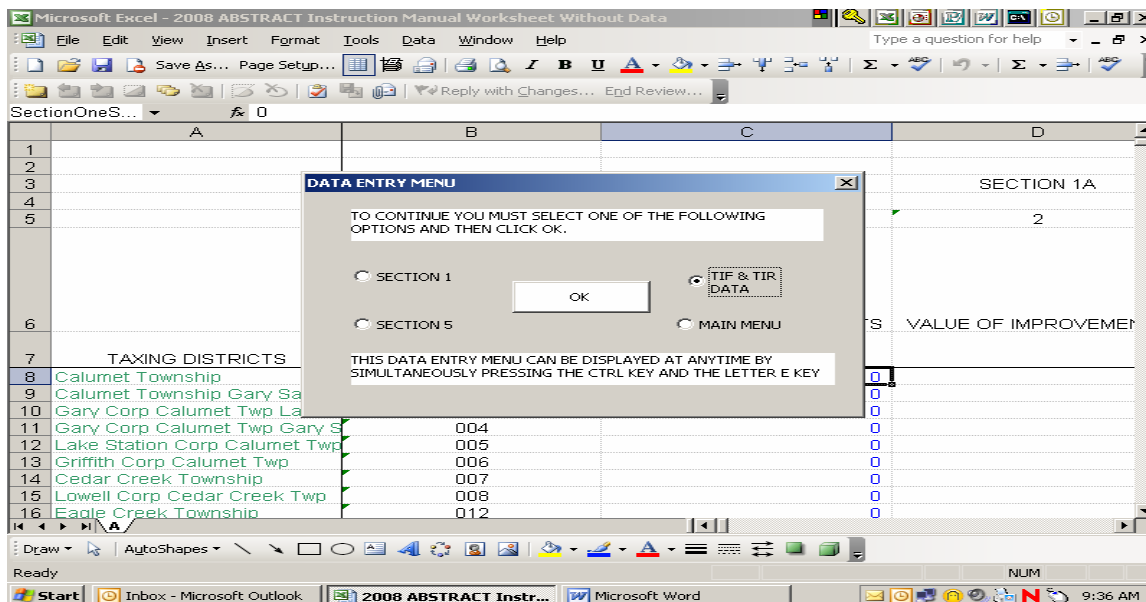
Tax Increment Financing DATA ENTRY

DATA ENTRY

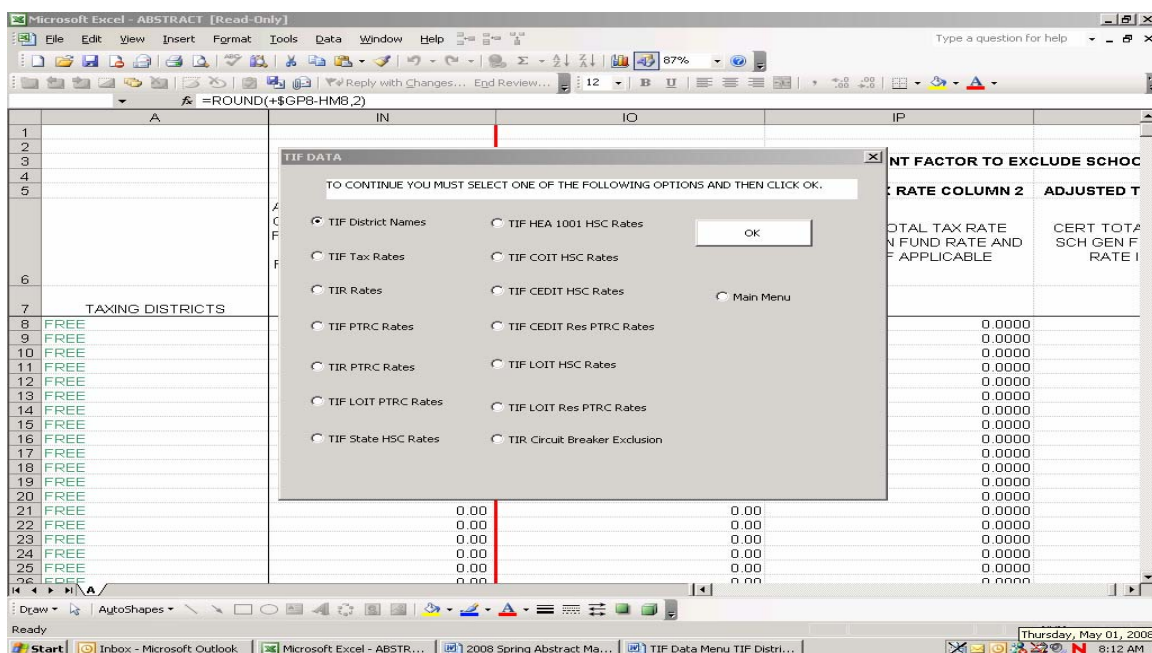
To begin data entry, select the “Data Entry” button and then click the “OK BUTTON FOR DATA ENTRY OR DATA REVIEW”.



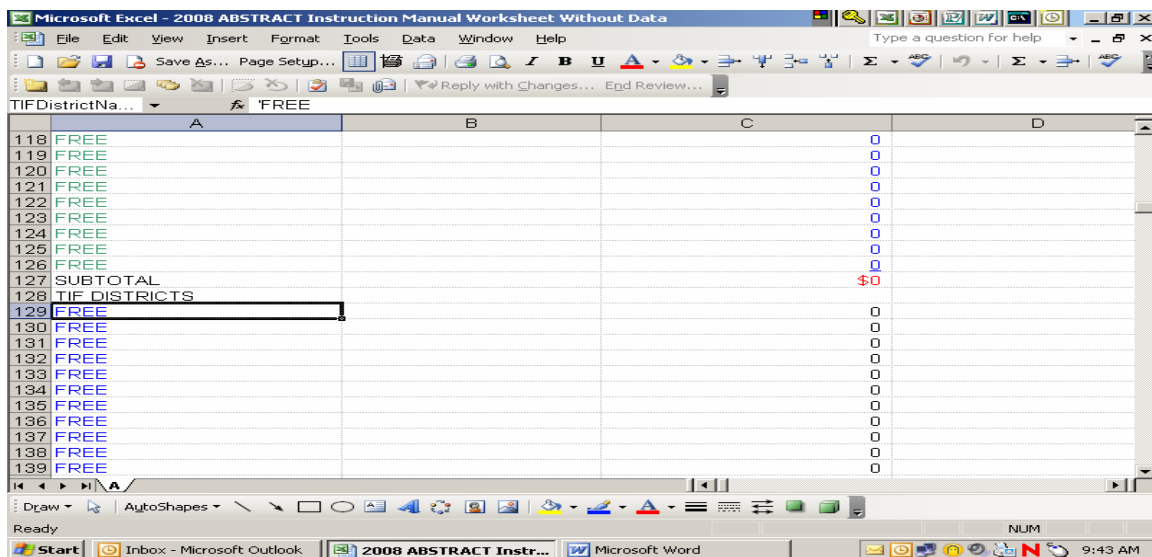
When OK has been selected the “DATA ENTRY MENU” will display. From the Data Entry Menu you will need to select the TIF & TIR Data button and then click the OK button.

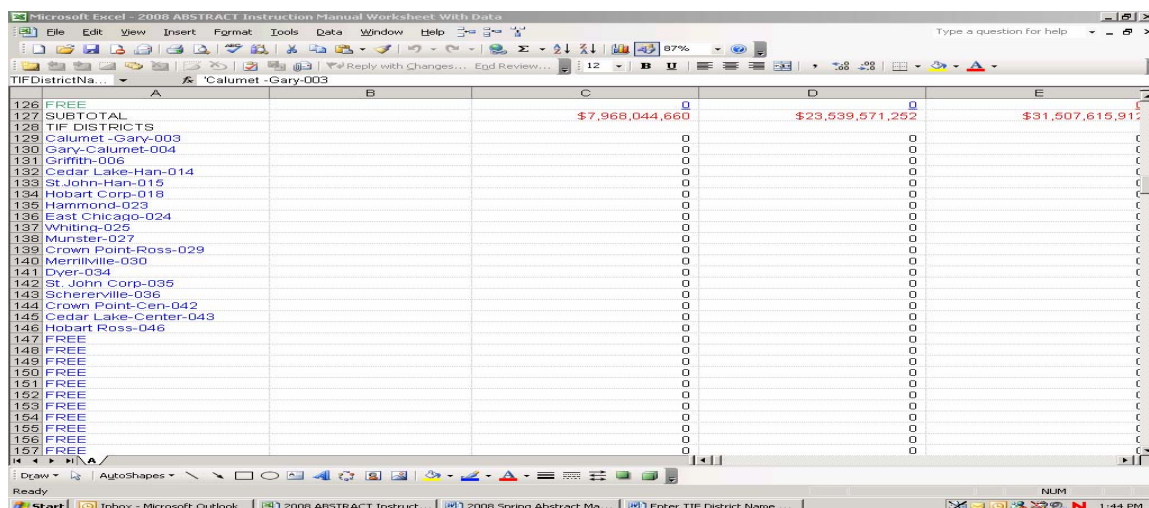


After you have selected the TIF & TIR DATA button and clicked the OK button, you will be taken to the "TIF DATA" menu. The first TIF Data item that must be entered is the TIF District Name(s). From the "TIF DATA" menu select TIF District Names button and click the OK button.



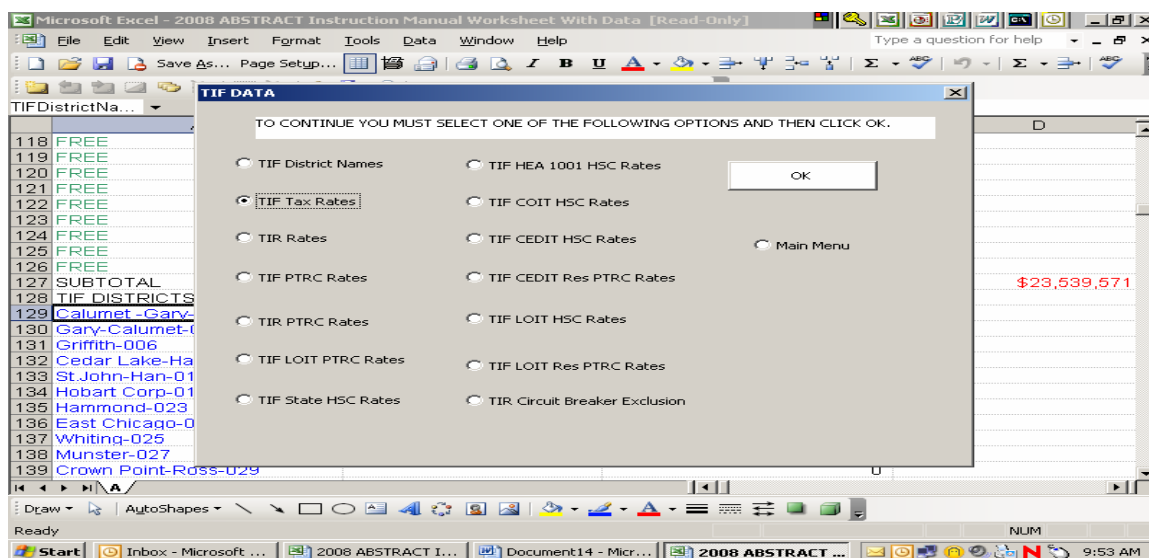
After clicking the OK button you will be taken to the first cell of the TIF Districts. Type in the name of the first TIF District; then arrow down to the next cell and type in the name of the second TIF District. Continue this process until all TIF District Names have been entered.





After the TIF District Names have been entered, then simultaneously press the CTRL “E” keys to return to the “DATA ENTRY MENU”.

From the “DATA ENTRY MENU” click the TIF & TIR DATA button and then click the OK button. You will be taken to the “TIF DATA” entry menu.



From the “TIF DATA” menu select the TIF Tax Rates button, and then click the OK button. After you have clicked the OK button, then you will be taken to the cell where the TIF District rates are to be entered.

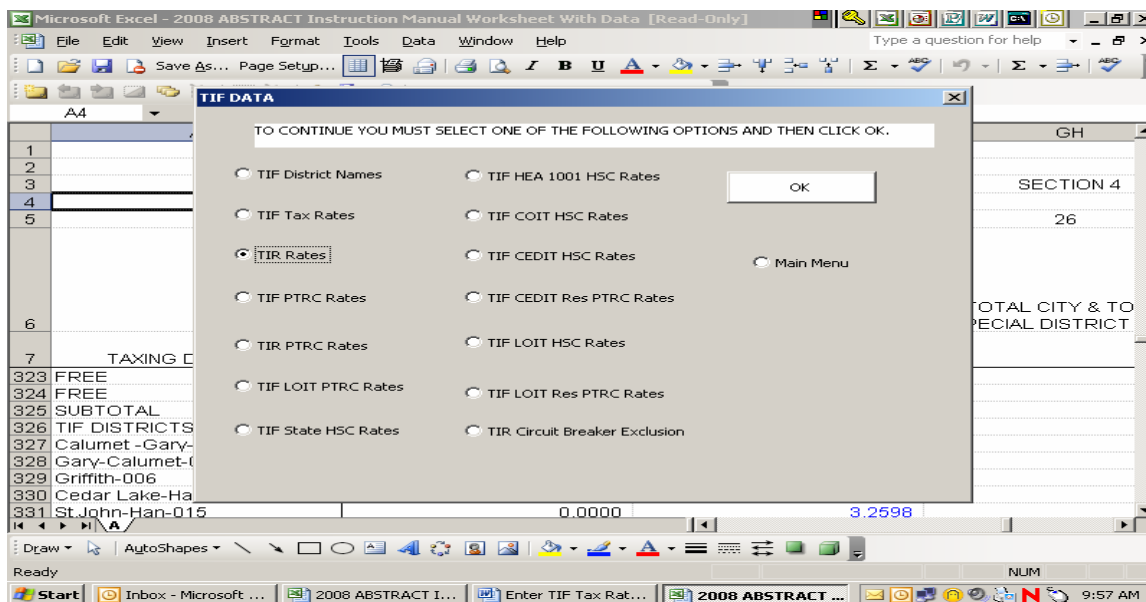
| TIF Tax Rate | GG | GH | GI | GJ |
|--------------|-------------------------------|----------------|---|---|
| 1 | SECT 4- SPEC DIST | SECTION 4- TIF | SECTION 4 | SECTION 5 |
| 2 | 24 | 25 | 26 | |
| 3 | | | | |
| 4 | | | | |
| 5 | | | | |
| 6 | TOTAL SPECIAL TAXING DISTRICT | TIF | TOTAL CITY & TOWN, SPECIAL DISTRICT & TIF | ALLOC AREA PTRC REI PERS. PROP. (MARIO COUNTY ONLY) |
| 7 | TAXING DISTRICTS | | | |
| 324 | FREE | 0.0000 | 0.0000 | 0.0000 |
| 325 | SUBTOTAL | | | |
| 326 | TIF DISTRICTS | | | |
| 327 | Calumet-Gary-003 | 0.0104 | 0.0000 | 0.0104 |
| 328 | Gary-Calumet-004 | 0.0104 | 0.0000 | 0.0104 |
| 329 | Griffith-006 | 0.0000 | 0.0000 | 0.0000 |
| 330 | Cedar Lake-Han-014 | 0.0028 | 0.0000 | 0.0028 |
| 331 | St. John-Han-015 | 0.0000 | 0.0000 | 0.0000 |
| 332 | Hobart Corp-018 | 0.0012 | 0.0000 | 0.0012 |
| 333 | Hammond-023 | 0.0000 | 0.0000 | 0.0000 |
| 334 | East Chicago-024 | 0.0000 | 0.0000 | 0.0000 |
| 335 | Whiting-025 | 0.0000 | 0.0000 | 0.0000 |
| 336 | Munster-027 | 0.0000 | 0.0000 | 0.0000 |
| 337 | Crown Point-Ross-029 | 0.0000 | 0.0000 | 0.0000 |
| 338 | Merrillville-030 | 0.0061 | 0.0000 | 0.0061 |
| 339 | Dyer-034 | 0.0198 | 0.0000 | 0.0198 |
| 340 | St. John Corp-035 | 0.0000 | 0.0000 | 0.0000 |
| 341 | Schererville-036 | 0.0137 | 0.0000 | 0.0137 |
| 342 | Crown Point-Cap-042 | 0.0000 | 0.0000 | 0.0000 |

The TIF Tax Rates are the same as the tax rate of the taxing district in which the TIF district is located, except if there is a TIR rate in the TIF District. **If your county has TIR (Tax Increment Replacement Levies), then you first need to subtract the TIR Tax Rate from the TIF Tax Rate prior to doing the data entry.** After the TIR Tax Rate has been subtracted, then enter the net tax rate amount in the TIF District.

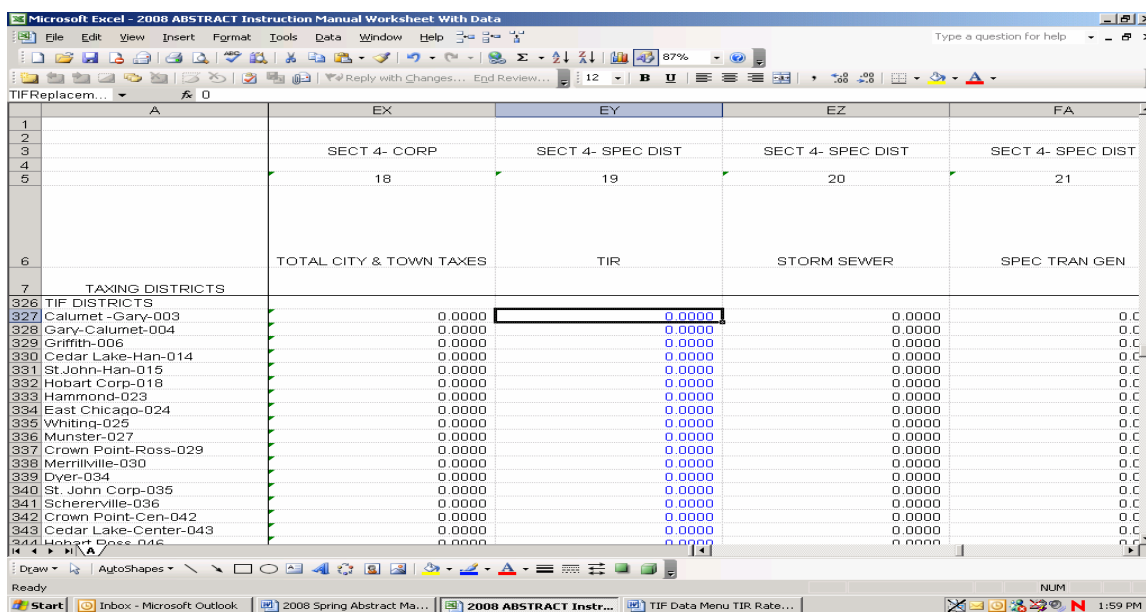
| TIF Tax Rate | GF | GG | GH |
|--------------|-------------------------------|----------------|-------------------------------------|
| 1 | SECT 4- SPEC DIST | SECTION 4- TIF | SECTION 4 |
| 2 | 24 | 25 | 26 |
| 3 | | | |
| 4 | | | |
| 5 | | | |
| 6 | TOTAL SPECIAL TAXING DISTRICT | TIF | TOTAL CITY & TOWN, SPECIAL DISTRICT |
| 7 | TAXING DISTRICTS | | |
| 323 | FREE | 0.0000 | 0.0000 |
| 324 | FREE | 0.0000 | 0.0000 |
| 325 | SUBTOTAL | | |
| 326 | TIF DISTRICTS | | |
| 327 | Calumet-Gary-003 | 0.0104 | 7.8892 |
| 328 | Gary-Calumet-004 | 0.0104 | 7.9460 |
| 329 | Griffith-006 | 0.0000 | 4.0507 |
| 330 | Cedar Lake-Han-014 | 0.0028 | 3.2024 |
| 331 | St. John-Han-015 | 0.0000 | 3.2598 |

After the rates have been entered for all TIF District(s), then simultaneously press the CTRL "E" keys to return to the "DATA ENTRY MENU". From the "DATA ENTRY MENU" click the TIF & TIR DATA button and then click the OK button. You will be taken to the "TIF DATA" entry menu.

If applicable, the next TIF Data item that needs to be entered is the TIR Rates. From the “TIF & TIR DATA” menu select the TIR Rates button and click the OK button. If the TIR Rate is not applicable, then proceed to TIF PTRC Rate instructions.



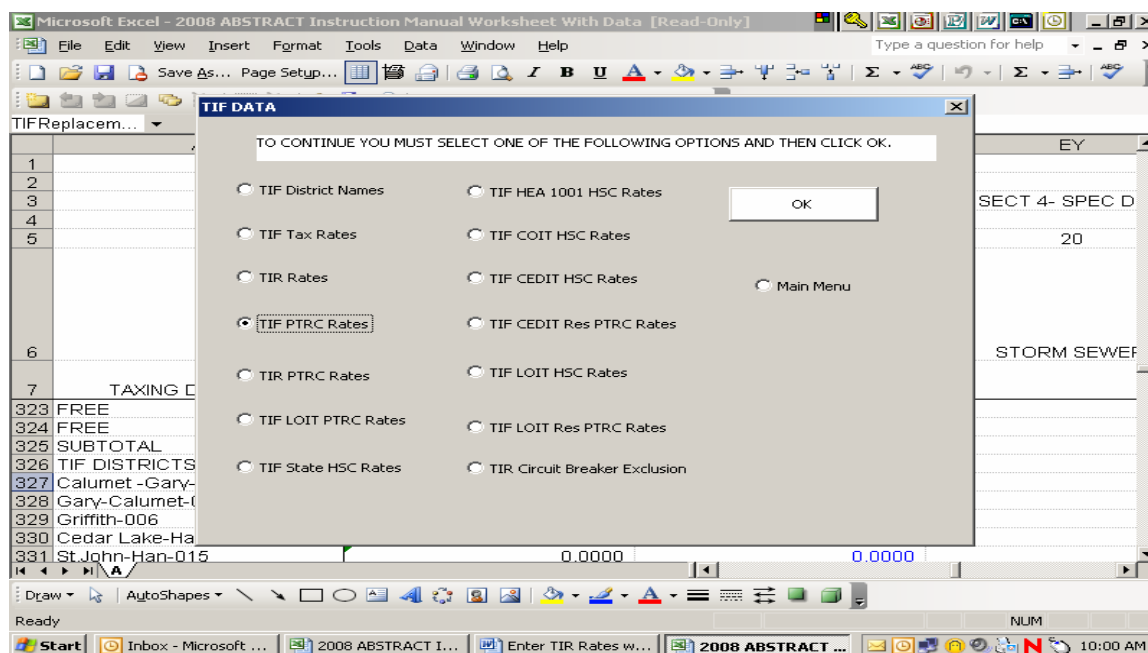
After you have clicked the OK button, then you will be taken to the cell where TIR Tax Rates are to be entered. Enter the TIR Rates for those TIF District(s) that have Tax Increment Replacement Levy.



After the TIR Rates have been entered, then simultaneously press the CTRL “E” keys to return to the “DATA ENTRY MENU”. From the “DATA ENTRY MENU” select the TIF & TIR Data button and click the OK button.

| | EW | EX | EY |
|-----|-------------------------|-------------------|----------------|
| 1 | | | |
| 2 | | | |
| 3 | SECT 4- CORP | SECT 4- SPEC DIST | SECT 4- SPEC D |
| 4 | | | |
| 5 | 18 | 19 | 20 |
| 6 | TOTAL CITY & TOWN TAXES | TIR | STORM SEWEF |
| 7 | TAXING DISTRICTS | | |
| 323 | FREE | 0.0000 | 0.0000 |
| 324 | FREE | 0.0000 | 0.0000 |
| 325 | SUBTOTAL | | |
| 326 | TIF DISTRICTS | | |
| 327 | Calumet -Gary-003 | 0.0000 | 0.0104 |
| 328 | Gary-Calumet-004 | 0.0000 | 0.0104 |
| 329 | Griffith-006 | 0.0000 | 0.0000 |
| 330 | Cedar Lake-Han-014 | 0.0000 | 0.0028 |
| 331 | St.John-Han-015 | 0.0000 | 0.0000 |

If applicable, the next “TIF DATA” item that needs to be entered is the TIF PTRC Rates. From the “TIF DATA” menu select the TIF PTRC Rate button and then click the OK button.



After you have clicked the OK button you will be taken to the cell where TIF PTRC Rates are entered.

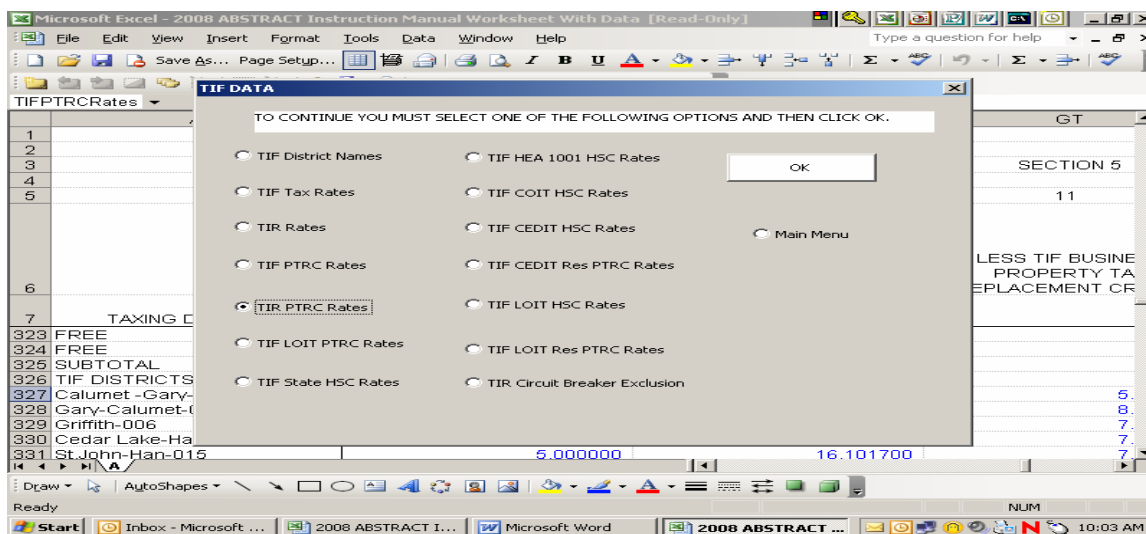
| | A | GS | GT | GU | GV |
|-----|-----------------------|---|---|---|-----------------------------|
| 1 | | | | | |
| 2 | | SECTION 5 | SECTION 5 | SECTION 5 | SECTION 5 |
| 3 | | | | | |
| 4 | | 9 | 10 | 11 | 12 |
| 5 | | | | | |
| 6 | | LESS LOIT PROPERTY TAX REPLACEMENT CREDIT | LESS TIF NON BUSINESS PROPERTY TAX REPLACEMENT CREDIT | LESS TIF BUSINESS PROPERTY TAX REPLACEMENT CREDIT | LESS STATE HOMESTEAD CREDIT |
| 7 | TAXING DISTRICTS | | | | |
| 326 | TIF DISTRICTS | | | | |
| 327 | Calumet - Gary-003 | 5.000000 | 0.000000 | 0.000000 | 12.477 |
| 328 | Gary-Calumet-004 | 5.000000 | 0.000000 | 0.000000 | 13.976 |
| 329 | Griffith-006 | 5.000000 | 0.000000 | 0.000000 | 10.916 |
| 330 | Cedar Lake-Han-014 | 5.000000 | 0.000000 | 0.000000 | 9.056 |
| 331 | St John-Han-015 | 5.000000 | 0.000000 | 0.000000 | 8.581 |
| 332 | Hobart Corp-018 | 5.000000 | 0.000000 | 0.000000 | 10.325 |
| 333 | Hammond-023 | 5.000000 | 0.000000 | 0.000000 | 11.417 |
| 334 | East Chicago-024 | 5.000000 | 0.000000 | 0.000000 | 13.846 |
| 335 | Whiting-025 | 5.000000 | 0.000000 | 0.000000 | 12.204 |
| 336 | Munster-027 | 5.000000 | 0.000000 | 0.000000 | 9.291 |
| 337 | Crown Point-Ross-029 | 5.000000 | 0.000000 | 0.000000 | 8.937 |
| 338 | Merrillville-030 | 5.000000 | 0.000000 | 0.000000 | 8.435 |
| 339 | Dyer-034 | 5.000000 | 0.000000 | 0.000000 | 10.624 |
| 340 | St. John Corp-035 | 5.000000 | 0.000000 | 0.000000 | 11.614 |
| 341 | Schererville-036 | 5.000000 | 0.000000 | 0.000000 | 12.122 |
| 342 | Crown Point-Cen-042 | 5.000000 | 0.000000 | 0.000000 | 9.800 |
| 343 | Cedar Lake-Center-043 | 5.000000 | 0.000000 | 0.000000 | 9.914 |
| 344 | Hobart-Cen-046 | 5.000000 | 0.000000 | 0.000000 | 8.640 |

Enter the PTRC rates for all TIF Districts where the taxpayers receive property tax replacement credit. If taxpayers in the TIF District pay 100% of the tax rate, or in other words don't receive the property tax replacement credit, then PTRC rates **will not** be entered for those TIF Districts. The TIF PTRC Rates will be entered in Columns 10 for Non Business Property Tax Replacement and Column 11 for Business Property Tax Replacement Credit. The TIF PTRC rates are equal to the PTRC rates for the taxing district in which the TIF district is located.

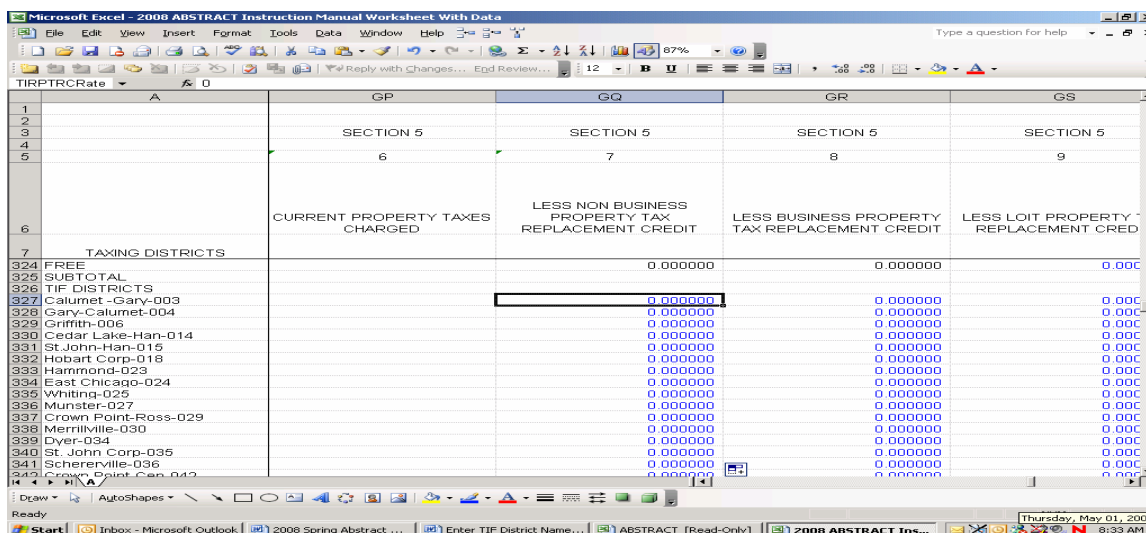
| | A | GR | GS | GT |
|-----|--------------------|---|---|---|
| 1 | | | | |
| 2 | | SECTION 5 | SECTION 5 | SECTION 5 |
| 3 | | | | |
| 4 | | 9 | 10 | 11 |
| 5 | | | | |
| 6 | | LESS LOIT PROPERTY TAX REPLACEMENT CREDIT | LESS TIF NON BUSINESS PROPERTY TAX REPLACEMENT CREDIT | LESS TIF BUSINESS PROPERTY TAX REPLACEMENT CREDIT |
| 7 | TAXING DISTRICTS | | | |
| 323 | FREE | 0.000000 | | |
| 324 | FREE | 0.000000 | | |
| 325 | SUBTOTAL | | | |
| 326 | TIF DISTRICTS | | | |
| 327 | Calumet - Gary-003 | 5.000000 | 18.440100 | 5.000000 |
| 328 | Gary-Calumet-004 | 5.000000 | 21.707700 | 8.000000 |
| 329 | Griffith-006 | 5.000000 | 18.621400 | 7.000000 |
| 330 | Cedar Lake-Han-014 | 5.000000 | 16.664900 | 7.000000 |
| 331 | St John-Han-015 | 5.000000 | 16.101700 | 7.000000 |

After all the TIF PTRC rates have been entered, then simultaneously press the CTRL “E” keys to return to the “DATA ENTRY MENU”. From the “DATA ENTRY MENU” click the TIF & TIR DATA button and then click the OK button. You will be taken to the “TIF DATA” entry menu.

If applicable, the next “TIF DATA” item that needs to be entered is the TIR State Property Tax Replacement Credit (PTRC) rates. On the “TIF DATA” entry menu make sure the TIR PTRC Rates button is selected. After the TIR PTRC Rates has been selected, then click the OK button.



After you have clicked the OK button you will be taken to the cell where TIR PTRC Rates are entered.

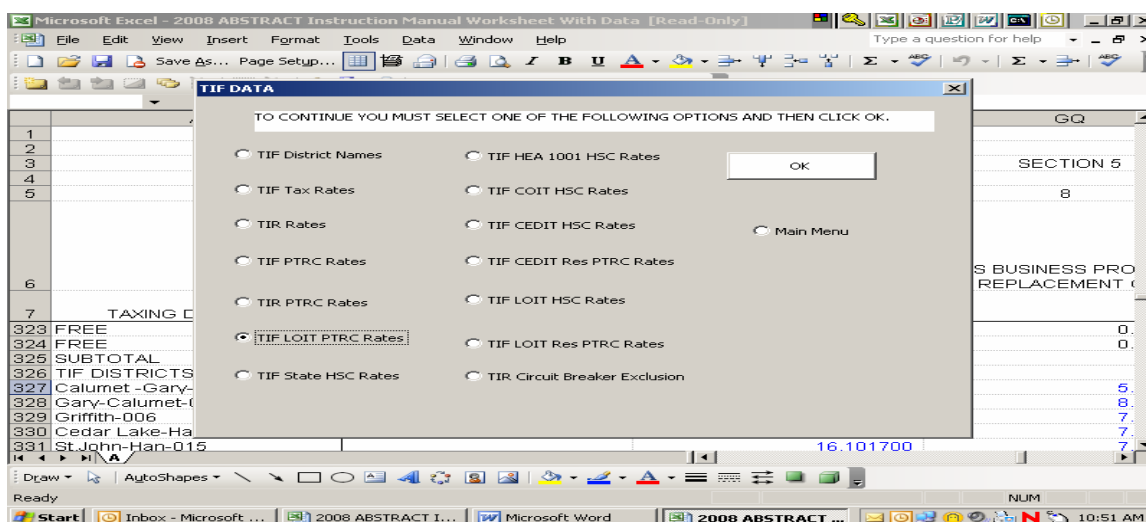


Enter the PTRC rates for all TIF Districts where the taxpayers receive property tax replacement credit **and** the TIF district has a TIR rate. If taxpayers in the TIF District pay 100% of the tax rate, or in other words don't receive the property tax replacement credit, then PTRC rates **will not** be entered for those TIF Districts. The TIR PTRC Rates will be entered in Columns 7 for Non Business Property Tax Replacement and Column 8 for Business Property Tax Replacement Credit. The TIR PTRC rates are equal to the PTRC rates for the taxing district in which the TIF district is located.

| | A | GO | GP | GQ |
|-----|--------------------|--------------------------------|---|--|
| 1 | | | | |
| 2 | | | | |
| 3 | | SECTION 5 | SECTION 5 | SECTION 5 |
| 4 | | | | |
| 5 | | 6 | 7 | 8 |
| 6 | | CURRENT PROPERTY TAXES CHARGED | LESS NON BUSINESS PROPERTY TAX REPLACEMENT CREDIT | LESS BUSINESS PRO TAX REPLACEMENT CREDIT |
| 7 | TAXING DISTRICTS | | | |
| 323 | FREE | | 0.000000 | 0.000000 |
| 324 | FREE | | 0.000000 | 0.000000 |
| 325 | SUBTOTAL | | | |
| 326 | TIF DISTRICTS | | | |
| 327 | Calumet-Gary-003 | | 18.440100 | 5.000000 |
| 328 | Gary-Calumet-004 | | 21.707700 | 8.000000 |
| 329 | Griffith-006 | | 18.621400 | 7.000000 |
| 330 | Cedar Lake-Han-014 | | 16.654900 | 7.000000 |
| 331 | St.John-Han-015 | | 16.101700 | 7.000000 |

After all the TIR PTRC rates have been entered, then simultaneously press the CTRL “E” keys to return to the “DATA ENTRY MENU”. From the “DATA ENTRY MENU” click the TIF & TIR DATA button and then click the OK button. You will be taken to the “TIF DATA” entry menu.

If applicable, the next “TIF DATA” item that needs to be entered is the TIF LOIT Property Tax Replacement Credit rates. On the “TIF DATA” entry menu make sure the TIF LOIT PTRC Rates button is selected. After the TIF LOIT PTRC Rates has been selected, then click the OK button.



After you have clicked the OK button you will be taken to the cell where TIF LOIT PTRC Rates are entered.

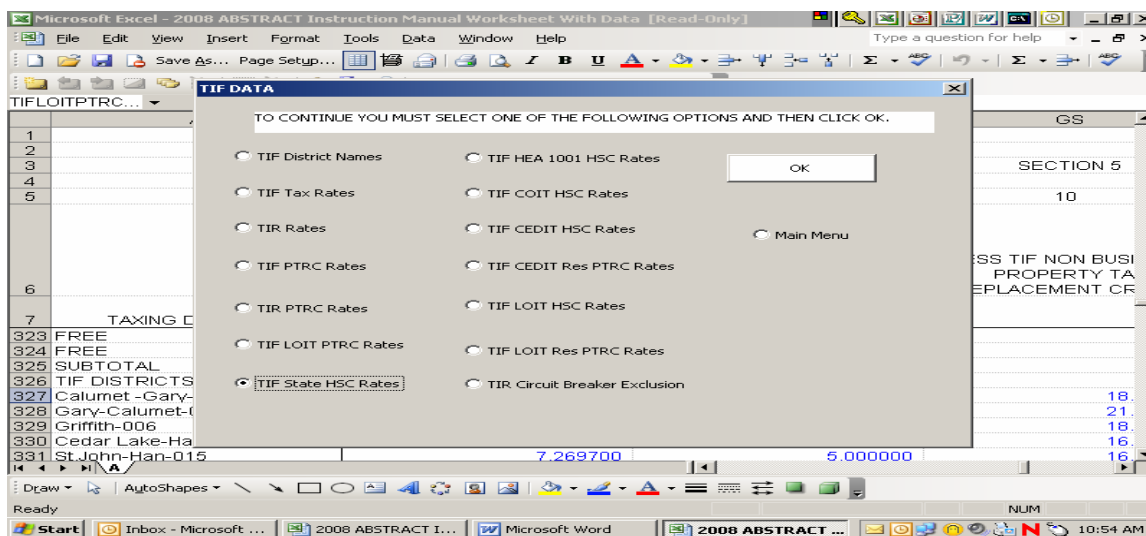
| | A | GR | GS | GT | GU |
|-----|----------------------|---|---|---|---|
| 1 | | | | | |
| 2 | | | | | |
| 3 | | SECTION 5 | SECTION 5 | SECTION 5 | SECTION 5 |
| 4 | | 8 | 9 | 10 | 11 |
| 5 | | | | | |
| 6 | | LESS BUSINESS PROPERTY TAX REPLACEMENT CREDIT | LESS LOIT PROPERTY TAX REPLACEMENT CREDIT | LESS TIF NON BUSINESS PROPERTY TAX REPLACEMENT CREDIT | LESS TIF BUSINESS PROPERTY TAX REPLACEMENT CREDIT |
| 7 | TAXING DISTRICTS | | | | |
| 325 | SUBTOTAL | | | | |
| 326 | TIF DISTRICTS | | | | |
| 327 | Calumet -Gary-003 | 5.955300 | 0.000000 | 0.000000 | 0.000000 |
| 328 | Gary-Calumet-004 | 8.280700 | 0.000000 | 0.000000 | 0.000000 |
| 329 | Griffith-006 | 7.722400 | 0.000000 | 0.000000 | 0.000000 |
| 330 | Cedar Lake-Han-014 | 7.392500 | 0.000000 | 0.000000 | 0.000000 |
| 331 | St. John-Han-015 | 7.269700 | 0.000000 | 0.000000 | 0.000000 |
| 332 | Hobart Corp-018 | 7.986800 | 0.000000 | 0.000000 | 0.000000 |
| 333 | Hammond-023 | 6.067500 | 0.000000 | 0.000000 | 0.000000 |
| 334 | East Chicago-024 | 5.359200 | 0.000000 | 0.000000 | 0.000000 |
| 335 | Whiting-025 | 6.638900 | 0.000000 | 0.000000 | 0.000000 |
| 336 | Munster-027 | 8.452600 | 0.000000 | 0.000000 | 0.000000 |
| 337 | Crown Point-Ross-029 | 8.830500 | 0.000000 | 0.000000 | 0.000000 |
| 338 | Merrillville-030 | 9.343300 | 0.000000 | 0.000000 | 0.000000 |
| 339 | Dyer-034 | 10.107500 | 0.000000 | 0.000000 | 0.000000 |
| 340 | St. John Corp-035 | 10.525600 | 0.000000 | 0.000000 | 0.000000 |
| 341 | Schererville-036 | 11.119000 | 0.000000 | 0.000000 | 0.000000 |
| 342 | Crown Point-Cen-042 | 8.558900 | 0.000000 | 0.000000 | 0.000000 |
| 343 | Cedar Lake-Cen-043 | 8.882700 | 0.000000 | 0.000000 | 0.000000 |

Enter the TIF LOIT PTRC rates for all TIF Districts where the taxpayers receive property tax replacement credit. If taxpayers in the TIF District pay 100% of the tax rate, or in other words don't receive the property tax replacement credit, then PTRC rates **will not** be entered for those TIF Districts. The TIF PTRC Rates will be entered in Column 9 for TIF LOIT PTRC. The TIF LOIT PTRC rates are equal to the LOIT PTRC rates for the taxing district in which the TIF district is located.

| | A | GQ | GR | GS |
|-----|--------------------|---|---|--|
| 1 | | | | |
| 2 | | | | |
| 3 | | SECTION 5 | SECTION 5 | SECTION 5 |
| 4 | | | | |
| 5 | | 8 | 9 | 10 |
| 6 | | LESS BUSINESS PROPERTY TAX REPLACEMENT CREDIT | LESS LOIT PROPERTY TAX REPLACEMENT CREDIT | LESS TIF NON BUSI PROPERTY TA REPLACEMENT CR |
| 7 | TAXING DISTRICTS | | | |
| 323 | FREE | 0.000000 | 0.000000 | |
| 324 | FREE | 0.000000 | 0.000000 | |
| 325 | SUBTOTAL | | | |
| 326 | TIF DISTRICTS | | | |
| 327 | Calumet -Gary-003 | 5.955300 | 5.000000 | 18. |
| 328 | Gary-Calumet-004 | 8.280700 | 5.000000 | 21. |
| 329 | Griffith-006 | 7.722400 | 5.000000 | 18. |
| 330 | Cedar Lake-Han-014 | 7.392500 | 5.000000 | 16. |
| 331 | StJohn-Han-015 | 7.269700 | 5.000000 | 16. |

After all the TIF LOIT PTRC rates have been entered, then simultaneously press the CTRL “E” keys to return to the “DATA ENTRY MENU”. From the “DATA ENTRY MENU” click the TIF & TIR DATA button and then click the OK button. You will be taken to the “TIF DATA” entry menu.

If applicable, the next “TIF DATA” item that needs to be entered is the State Homestead Credit (HSC) rates. On the “TIF DATA” entry menu make sure the TIF State HSC Rates button is selected. After the TIF State HSC Rates has been selected, then click the OK button.



After the OK button has been clicked, then you will be taken to the cell where TIF State HSC rates are entered.

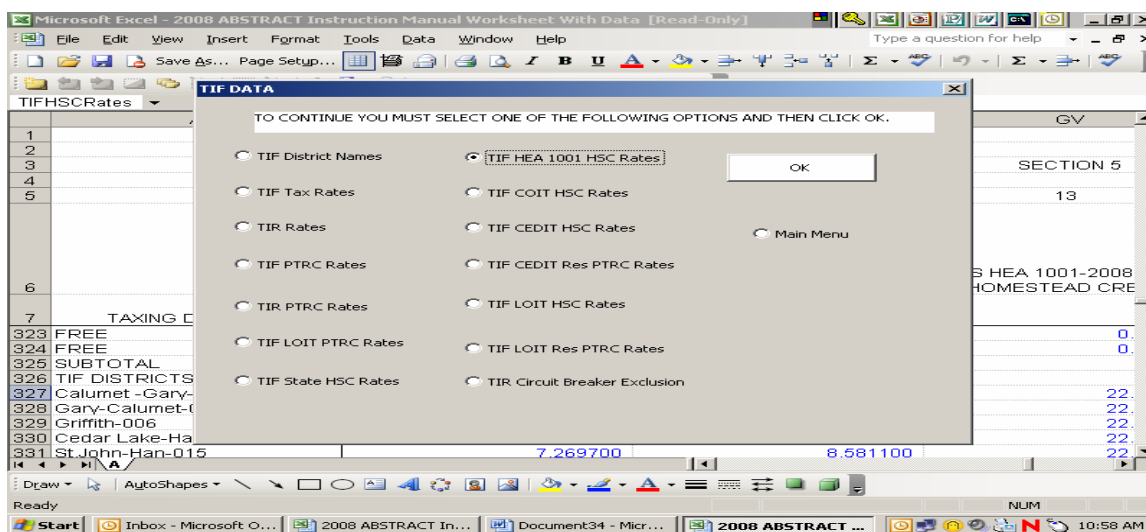
| | A | GU | GV | GW | GX |
|-----|--------------------|---|--------------------------------|--|-------------------------------|
| 1 | | | | | |
| 2 | | SECTION 5 | SECTION 5 | SECTION 5 | SECTION 5 |
| 3 | | | | | |
| 4 | | 11 | 12 | 13 | 14 |
| 5 | | | | | |
| 6 | | LESS TIF BUSINESS PROPERTY TAX REPLACEMENT CREDIT | LESS STATE HOMESTEAD CREDIT | LESS HEA 1001-2008 STATE HOMESTEAD CREDIT | LESS COIT HOMESTEAD CREDIT |
| 7 | | TAXING DISTRICTS | | | |
| 318 | FREE | | 0.000000 | 0.000000 | 0.000000 |
| 319 | FREE | | 0.000000 | 0.000000 | 0.000000 |
| 320 | FREE | | 0.000000 | 0.000000 | 0.000000 |
| 321 | FREE | | 0.000000 | 0.000000 | 0.000000 |
| 322 | FREE | | 0.000000 | 0.000000 | 0.000000 |
| 323 | FREE | | 0.000000 | 0.000000 | 0.000000 |
| 324 | FREE | | 0.000000 | 0.000000 | 0.000000 |
| 325 | SUBTOTAL | | | | |
| 326 | TIF DISTRICTS | | | | |
| 327 | Calumet -Gary-003 | 5.955300 | 0.000000 | 0.000000 | 0.000000 |
| 328 | Gary-Calumet-004 | 8.280700 | 0.000000 | 0.000000 | 0.000000 |
| 329 | Griffith-006 | 7.722400 | 0.000000 | 0.000000 | 0.000000 |
| 330 | Cedar Lake-Han-014 | 7.392500 | 0.000000 | 0.000000 | 0.000000 |
| 331 | St.John-Han-015 | 7.269700 | 0.000000 | 0.000000 | 0.000000 |
| 332 | Hobart Corp-018 | 7.986800 | 0.000000 | 0.000000 | 0.000000 |
| 333 | Hammond-023 | 6.067500 | 0.000000 | 0.000000 | 0.000000 |
| 334 | East Chicago-024 | 5.359200 | 0.000000 | 0.000000 | 0.000000 |
| 335 | Whiting-025 | 6.638900 | 0.000000 | 0.000000 | 0.000000 |
| 336 | Munster-027 | 8.452600 | 0.000000 | 0.000000 | 0.000000 |

Enter State HSC Rates for those TIF Districts where taxpayers receive homestead credit. The TIF district homestead credit rates are equal to the State homestead credit rates for the taxing district in which the TIF district is located.

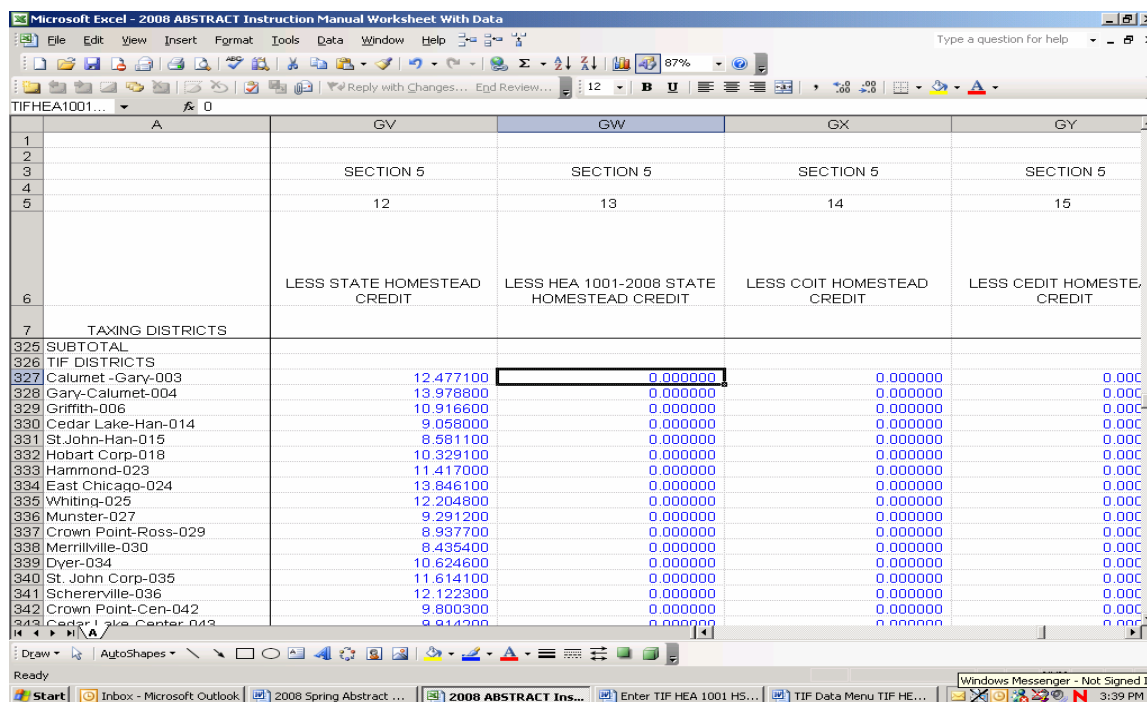
| | A | GT | GU | GV |
|-----|--------------------|---|--------------------------------|--|
| 1 | | | | |
| 2 | | | | |
| 3 | | SECTION 5 | SECTION 5 | SECTION 5 |
| 4 | | | | |
| 5 | | 11 | 12 | 13 |
| 6 | | LESS TIF BUSINESS PROPERTY TAX REPLACEMENT CREDIT | LESS STATE HOMESTEAD CREDIT | LESS HEA 1001-2008 HOMESTEAD CREDIT |
| 7 | | TAXING DISTRICTS | | |
| 323 | FREE | | 0.000000 | 0.000000 |
| 324 | FREE | | 0.000000 | 0.000000 |
| 325 | SUBTOTAL | | | |
| 326 | TIF DISTRICTS | | | |
| 327 | Calumet -Gary-003 | 5.955300 | 12.477100 | 22.477100 |
| 328 | Gary-Calumet-004 | 8.280700 | 13.978800 | 22.477100 |
| 329 | Griffith-006 | 7.722400 | 10.916600 | 22.477100 |
| 330 | Cedar Lake-Han-014 | 7.392500 | 9.058000 | 22.477100 |
| 331 | St.John-Han-015 | 7.269700 | 8.581100 | 22.477100 |

After the TIF State HSC rates have been entered, then simultaneously press the CTRL "E" keys to return to the "DATA ENTRY MENU". From the "DATA ENTRY MENU" make sure the TIF & TIR DATA button is selected and click then OK button. This will take you to the "TIF DATA" entry menu.

If applicable, the next “TIF DATA” item that needs to be entered is the TIF HEA 1001-2008 State Homestead Credit (HSC) rates. On the “TIF DATA” entry menu make sure the TIF HEA 1001 HSC Rates button is selected. After the TIF HEA 1001 HSC Rates has been selected, then click the OK button.



After the OK button has been clicked, then you will be taken to the cell where TIF HEA 1001-2008 HSC rates are entered.

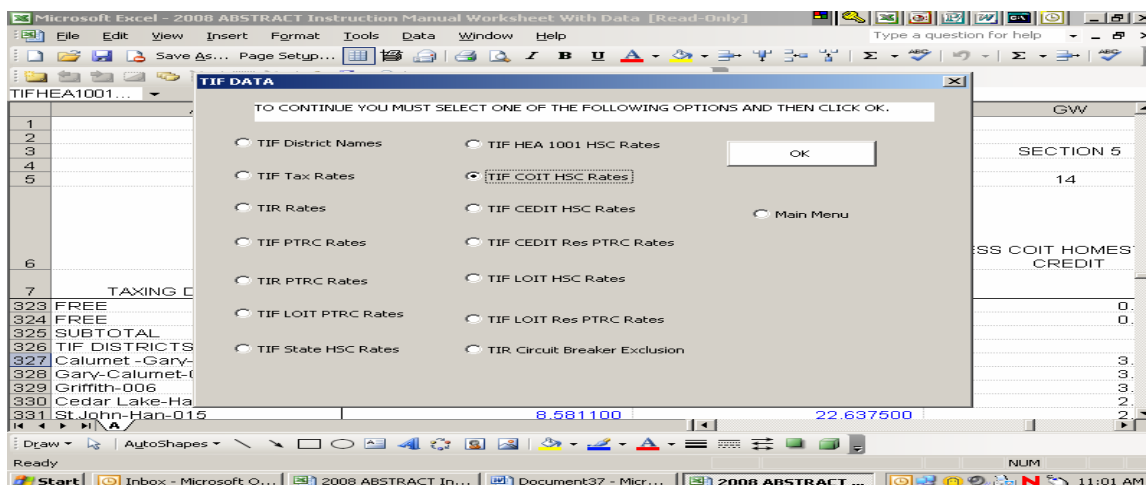


Enter TIF HEA 1001-2008 Rates for those TIF Districts where taxpayers receive homestead credit. The TIF district HEA 1001-2008 homestead credit rates are equal to the HEA 1001-2008 State homestead credit rates for the taxing district in which the TIF district is located.

| | GU | GV | GW |
|-----------------------------|---|------------------------|-----------|
| SECTION 5 | SECTION 5 | SECTION 5 | SECTION 5 |
| 12 | 13 | 14 | |
| LESS STATE HOMESTEAD CREDIT | LESS HEA 1001-2008 STATE HOMESTEAD CREDIT | LESS COIT HOMES CREDIT | |
| TAXING DISTRICTS | | | |
| 323 FREE | 0.000000 | 0.000000 | 0. |
| 324 FREE | 0.000000 | 0.000000 | 0. |
| 325 SUBTOTAL | | | |
| 326 TIF DISTRICTS | | | |
| 327 Calumet -Gary-003 | 12.477100 | 22.637500 | 3. |
| 328 Gary-Calumet-004 | 13.978800 | 22.637500 | 3. |
| 329 Griffith-006 | 10.916600 | 22.637500 | 3. |
| 330 Cedar Lake-Han-014 | 9.058000 | 22.637500 | 2. |
| 331 StJohn-Han-015 | 8.581100 | 22.637500 | 2. |

After the TIF HEA 1001-2008 State HSC rates have been entered, then simultaneously press the CTRL “E” keys to return to the “DATA ENTRY MENU”. From the “DATA ENTRY MENU” make sure the TIF & TIR DATA button is selected and click then OK button. This will take you to the “TIF DATA” entry menu.

If applicable, the next “TIF DATA” item that needs to be entered is the TIF COIT Homestead Credit Rate. Make sure the TIF COIT HSC Rate button is selected then click the OK button.



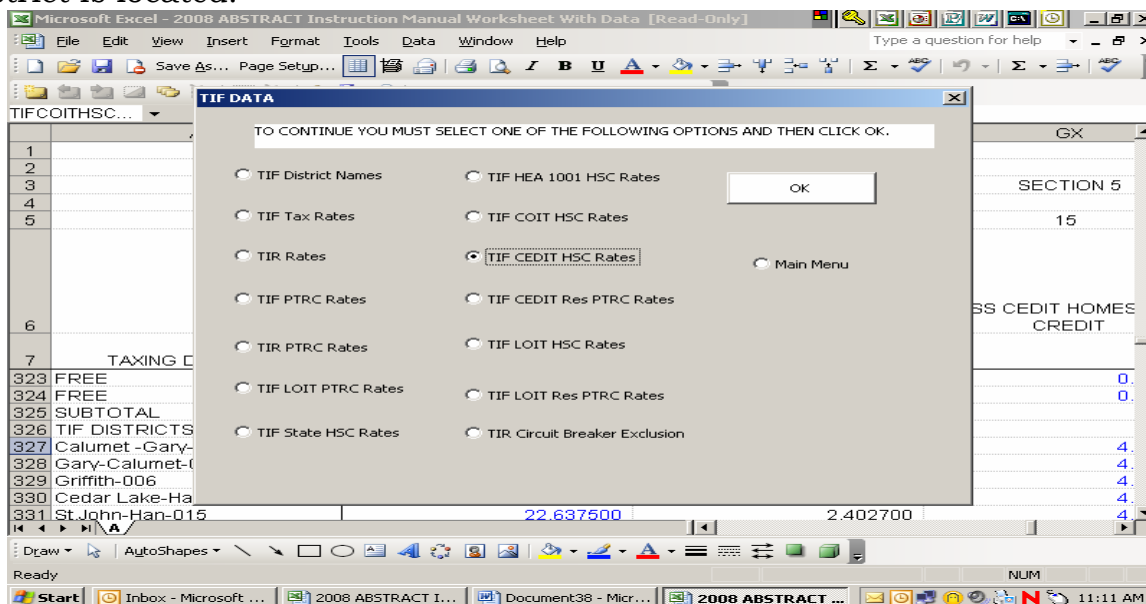
After the OK button has been clicked, then you will be taken to the cell where TIF COIT HSC rates are entered. Enter TIF COIT HSC Rates for those TIF Districts that have taxpayers that receive COIT homestead credit. The TIF COIT HSC rates are equal to the COIT HSC rates for the taxing district in which the TIF is located.

| | GW | GX | GY | GZ |
|---|-----------|----------------------------|------------------------------|---|
| SECTION 5 | | | | |
| 13 | | 14 | 15 | 16 |
| LESS HEA 1001-2008 STATE HOMESTEAD CREDIT | | LESS COIT HOMESTEAD CREDIT | LESS CREDIT HOMESTEAD CREDIT | LESS CREDIT RESIDENTIAL PROPERTY TAX CREDIT |
| TAXING DISTRICTS | | | | |
| 324 FREE | 0.000000 | 0.000000 | 0.000000 | 0.000000 |
| 325 SUBTOTAL | | | | |
| 326 TIF DISTRICTS | | | | |
| 327 Calumet - Gary-003 | 22.637500 | 0.000000 | 0.000000 | 0.000000 |
| 328 Gary-Calumet-004 | 22.637500 | 0.000000 | 0.000000 | 0.000000 |
| 329 Griffith-006 | 22.637500 | 0.000000 | 0.000000 | 0.000000 |
| 330 Cedar Lake-Han-014 | 22.637500 | 0.000000 | 0.000000 | 0.000000 |
| 331 St. John-Han-015 | 22.637500 | 0.000000 | 0.000000 | 0.000000 |
| 332 Hobart Corp-018 | 22.637500 | 0.000000 | 0.000000 | 0.000000 |
| 333 Hammond-023 | 22.637500 | 0.000000 | 0.000000 | 0.000000 |
| 334 East Chicago-024 | 22.637500 | 0.000000 | 0.000000 | 0.000000 |
| 335 Whiting-025 | 22.637500 | 0.000000 | 0.000000 | 0.000000 |
| 336 Munster-027 | 22.637500 | 0.000000 | 0.000000 | 0.000000 |
| 337 Crown Point-Ross-029 | 22.637500 | 0.000000 | 0.000000 | 0.000000 |
| 338 Merrillville-030 | 22.637500 | 0.000000 | 0.000000 | 0.000000 |
| 339 Dyer-034 | 22.637500 | 0.000000 | 0.000000 | 0.000000 |
| 340 St. John Corp-035 | 22.637500 | 0.000000 | 0.000000 | 0.000000 |
| 341 Schererville-036 | 22.637500 | 0.000000 | 0.000000 | 0.000000 |
| 342 Crown Point-Cen-042 | 22.637500 | 0.000000 | 0.000000 | 0.000000 |

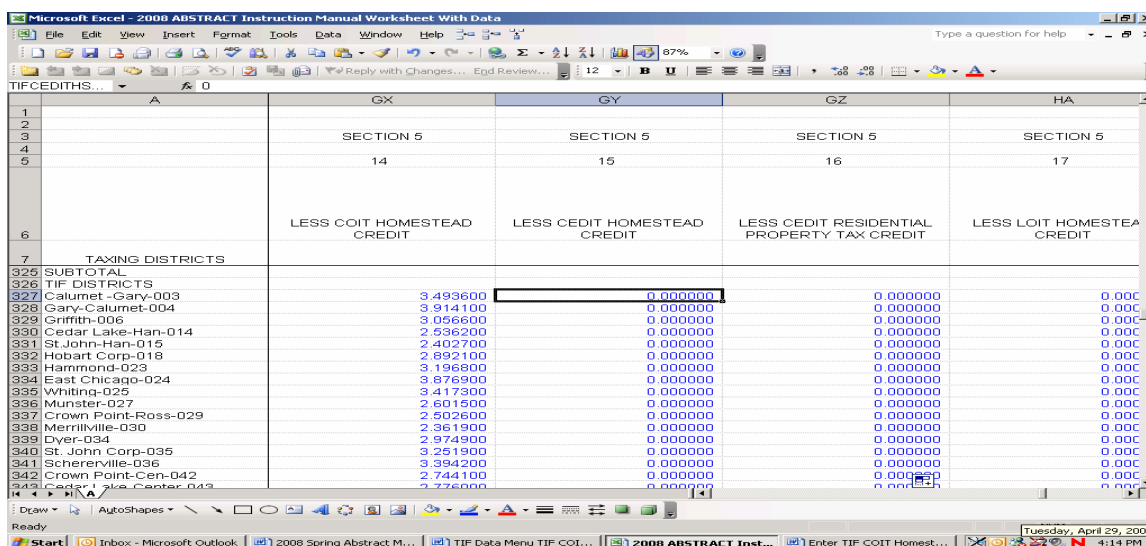
After all TIF COIT HSC Rates have been entered, then simultaneously press the CTRL “E” keys to return to the “DATA ENTRY MENU”. From the “DATA ENTRY MENU” make sure the TIF & TIR DATA button is selected and then click the OK button. This will take you to the “TIF DATA” entry menu.

| | GW | GX | GY | GZ |
|---|-----------|----------------------------|------------------------------|---|
| SECTION 5 | | | | |
| 13 | | 14 | 15 | 16 |
| LESS HEA 1001-2008 STATE HOMESTEAD CREDIT | | LESS COIT HOMESTEAD CREDIT | LESS CREDIT HOMESTEAD CREDIT | LESS CREDIT RESIDENTIAL PROPERTY TAX CREDIT |
| TAXING DISTRICTS | | | | |
| 325 SUBTOTAL | | | | |
| 326 TIF DISTRICTS | | | | |
| 327 Calumet - Gary-003 | 22.637500 | 3.493600 | 0.000000 | 0.000000 |
| 328 Gary-Calumet-004 | 22.637500 | 3.914100 | 0.000000 | 0.000000 |
| 329 Griffith-006 | 22.637500 | 3.056600 | 0.000000 | 0.000000 |
| 330 Cedar Lake-Han-014 | 22.637500 | 2.536200 | 0.000000 | 0.000000 |
| 331 St. John-Han-015 | 22.637500 | 2.402700 | 0.000000 | 0.000000 |
| 332 Hobart Corp-018 | 22.637500 | 2.892100 | 0.000000 | 0.000000 |
| 333 Hammond-023 | 22.637500 | 3.196800 | 0.000000 | 0.000000 |
| 334 East Chicago-024 | 22.637500 | 3.876900 | 0.000000 | 0.000000 |
| 335 Whiting-025 | 22.637500 | 3.417300 | 0.000000 | 0.000000 |
| 336 Munster-027 | 22.637500 | 2.601500 | 0.000000 | 0.000000 |
| 337 Crown Point-Ross-029 | 22.637500 | 2.502600 | 0.000000 | 0.000000 |
| 338 Merrillville-030 | 22.637500 | 2.361900 | 0.000000 | 0.000000 |
| 339 Dyer-034 | 22.637500 | 2.974900 | 0.000000 | 0.000000 |
| 340 St. John Corp-035 | 22.637500 | 3.251900 | 0.000000 | 0.000000 |
| 341 Schererville-036 | 22.637500 | 3.394200 | 0.000000 | 0.000000 |
| 342 Crown Point-Cen-042 | 22.637500 | 2.744100 | 0.000000 | 0.000000 |
| 343 Cedar Lake-Cen-043 | 22.637500 | 2.726900 | 0.000000 | 0.000000 |

If applicable, the next “TIF DATA” item that needs to be entered is the TIF CREDIT Homestead Credit Rates. On the “TIF DATA” entry menu make sure the TIF CREDIT HSC Rates button is selected. After the TIF CREDIT HSC Rates button has been selected, then click the OK button. The TIF CREDIT HSC rates are equal to the CREDIT HSC rates for the taxing district in which the TIF district is located.



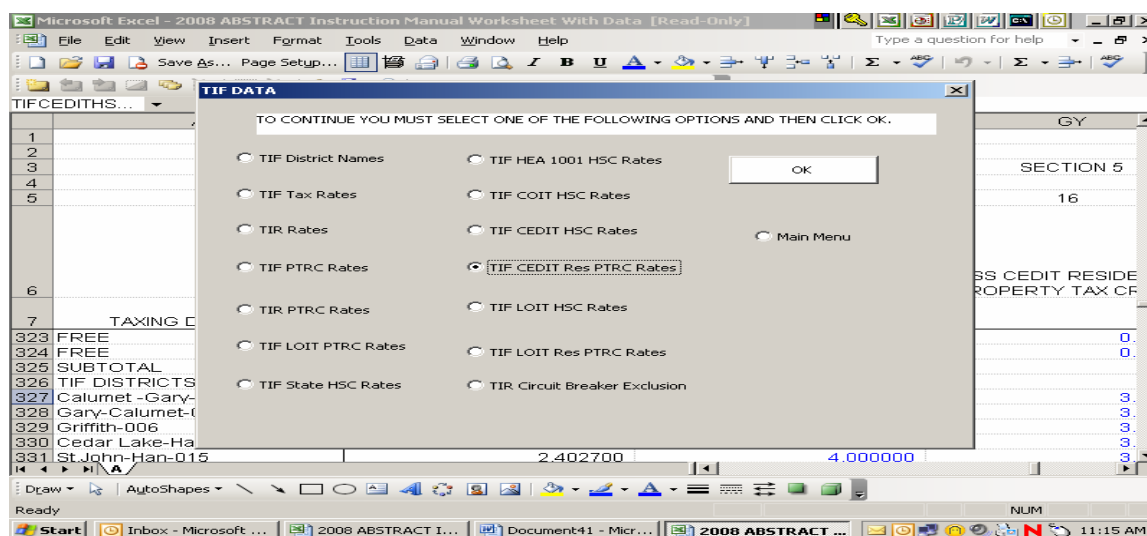
After the OK button has been clicked, then you will be taken to the cell where TIF CREDIT HSC rates are entered. Enter TIF CREDIT HSC Rates for those TIF Districts that have taxpayers that receive CREDIT homestead credit.



After all TIF CREDIT HSC Rates have been entered, then simultaneously press the CTRL “E” keys to return to the “DATA ENTRY MENU”. From the “DATA ENTRY MENU” make sure the TIF & TIR DATA button is selected and click then OK button. This will take you to the “TIF DATA” entry menu.

| | A | GW | GX | GY |
|-----|--------------------|----------------------------|------------------------------|------------------------------------|
| 1 | | | | |
| 2 | | | | |
| 3 | | SECTION 5 | SECTION 5 | SECTION 5 |
| 4 | | | | |
| 5 | | 14 | 15 | 16 |
| 6 | | LESS COIT HOMESTEAD CREDIT | LESS CREDIT HOMESTEAD CREDIT | LESS CREDIT RESIDE PROPERTY TAX CF |
| 7 | TAXING DISTRICTS | | | |
| 323 | FREE | 0.000000 | 0.000000 | 0.000000 |
| 324 | FREE | 0.000000 | 0.000000 | 0.000000 |
| 325 | SUBTOTAL | | | |
| 326 | TIF DISTRICTS | | | |
| 327 | Calumet -Gary-003 | 3.493600 | 4.000000 | 3.000000 |
| 328 | Gary-Calumet-004 | 3.914100 | 4.000000 | 3.000000 |
| 329 | Griffith-006 | 3.056600 | 4.000000 | 3.000000 |
| 330 | Cedar Lake-Han-014 | 2.536200 | 4.000000 | 3.000000 |
| 331 | St.John-Han-015 | 2.402700 | 4.000000 | 3.000000 |

If applicable, the next “TIF DATA” item that needs to be entered is the TIF CREDIT RESIDENTIAL Property Tax Replacement Credit Rates. Note: these are **not** the same as the CREDIT HSC rates. On the “TIF DATA” entry menu make sure the TIF CREDIT Res PTRC Rates button is selected. After the TIF CREDIT Res PTRC Rates button has been selected, then click the OK button. The TIF CREDIT Res PTRC rates are equal to the CREDIT Res PTRC rates for the taxing district in which the TIF district is located.



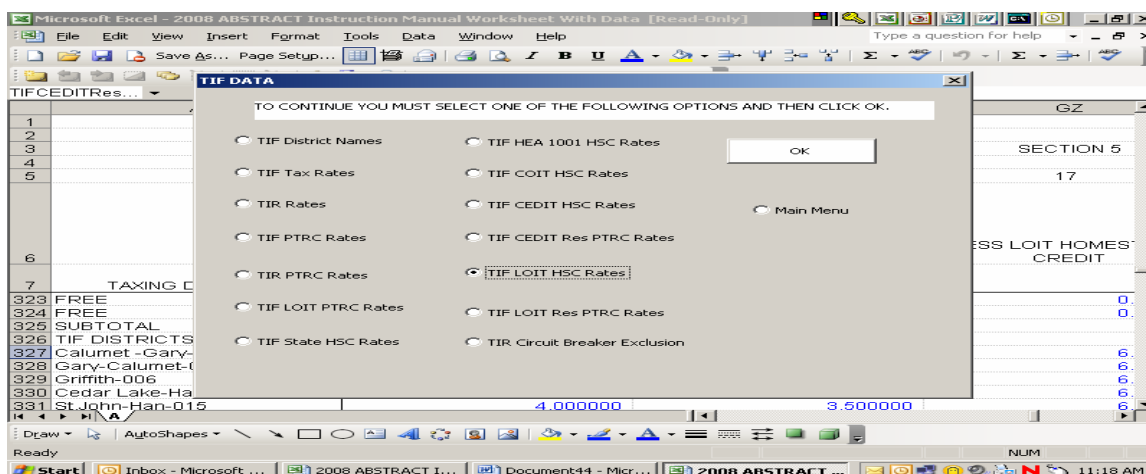
After the OK button has been clicked, then you will be taken to the cell where TIF CREDIT Residential Property Tax Credit rates are entered. Enter TIF CREDIT Residential Property Tax Credit Rates for those TIF Districts that have taxpayers that receive CREDIT Residential Property Tax Credit. The TIF CREDIT Res PTRC Rate will be entered in Section 5, Column 16.

| | A | GY | GZ | HA | HB |
|-----|-----------------------|------------------------------|---|----------------------------|---|
| 1 | | | | | |
| 2 | | SECTION 5 | SECTION 5 | SECTION 5 | SECTION 5 |
| 3 | | | | | |
| 4 | | 15 | 16 | 17 | 18 |
| 5 | | | | | |
| 6 | | LESS CREDIT HOMESTEAD CREDIT | LESS CREDIT RESIDENTIAL PROPERTY TAX CREDIT | LESS LOIT HOMESTEAD CREDIT | LESS LOIT RESIDENTIAL PROPERTY TAX CREDIT |
| 7 | TAXING DISTRICTS | | | | |
| 326 | TIF DISTRICTS | | | | |
| 327 | Calumet - Gary-003 | 4.000000 | 0.000000 | 0.000000 | 0.000000 |
| 328 | Gary-Calumet-004 | 4.000000 | 0.000000 | 0.000000 | 0.000000 |
| 329 | Griffith-006 | 4.000000 | 0.000000 | 0.000000 | 0.000000 |
| 330 | Cedar Lake-Han-014 | 4.000000 | 0.000000 | 0.000000 | 0.000000 |
| 331 | St John-Han-015 | 4.000000 | 0.000000 | 0.000000 | 0.000000 |
| 332 | Hobart Corp-018 | 4.000000 | 0.000000 | 0.000000 | 0.000000 |
| 333 | Hammond-023 | 4.000000 | 0.000000 | 0.000000 | 0.000000 |
| 334 | East Chicago-024 | 4.000000 | 0.000000 | 0.000000 | 0.000000 |
| 335 | Whiting-025 | 4.000000 | 0.000000 | 0.000000 | 0.000000 |
| 336 | Munster-027 | 4.000000 | 0.000000 | 0.000000 | 0.000000 |
| 337 | Crown Point-Ross-029 | 4.000000 | 0.000000 | 0.000000 | 0.000000 |
| 338 | Merrillville-030 | 4.000000 | 0.000000 | 0.000000 | 0.000000 |
| 339 | Dyer-034 | 4.000000 | 0.000000 | 0.000000 | 0.000000 |
| 340 | St. John Corp-035 | 4.000000 | 0.000000 | 0.000000 | 0.000000 |
| 341 | Schererville-036 | 4.000000 | 0.000000 | 0.000000 | 0.000000 |
| 342 | Crown Point-Cen-042 | 4.000000 | 0.000000 | 0.000000 | 0.000000 |
| 343 | Cedar Lake-Center-043 | 4.000000 | 0.000000 | 0.000000 | 0.000000 |
| 344 | Hobart-Cen-046 | 4.000000 | 0.000000 | 0.000000 | 0.000000 |

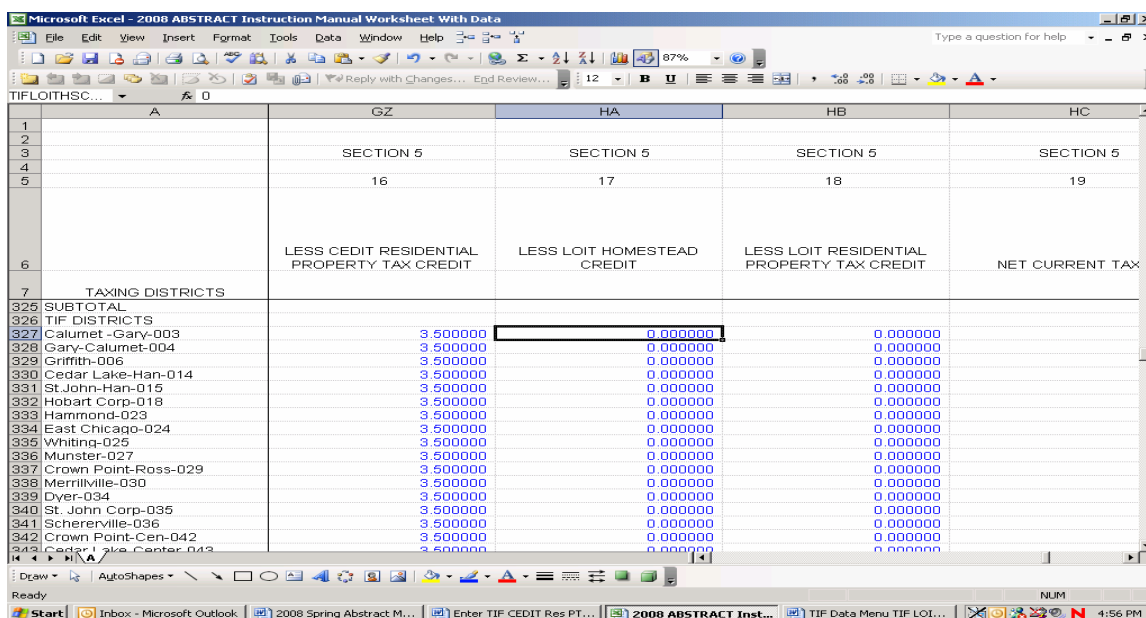
After all the TIF CREDIT Res PTRC Rates have been entered, then simultaneously press the CTRL “E” keys to return to the “DATA ENTRY MENU”. From the “DATA ENTRY MENU” make sure the TIF & TIR DATA button is selected and click then OK button. This will take you to the “TIF DATA” entry menu.

| | A | GX | GY | GZ |
|-----|--------------------|------------------------------|---|----------------------------|
| 1 | | | | |
| 2 | | SECTION 5 | SECTION 5 | SECTION 5 |
| 3 | | | | |
| 4 | | 15 | 16 | 17 |
| 5 | | | | |
| 6 | | LESS CREDIT HOMESTEAD CREDIT | LESS CREDIT RESIDENTIAL PROPERTY TAX CREDIT | LESS LOIT HOMESTEAD CREDIT |
| 7 | TAXING DISTRICTS | | | |
| 323 | FREE | 0.000000 | 0.000000 | 0.000000 |
| 324 | FREE | 0.000000 | 0.000000 | 0.000000 |
| 325 | SUBTOTAL | | | |
| 326 | TIF DISTRICTS | | | |
| 327 | Calumet - Gary-003 | 4.000000 | 3.500000 | 6.000000 |
| 328 | Gary-Calumet-004 | 4.000000 | 3.500000 | 6.000000 |
| 329 | Griffith-006 | 4.000000 | 3.500000 | 6.000000 |
| 330 | Cedar Lake-Han-014 | 4.000000 | 3.500000 | 6.000000 |
| 331 | St John-Han-015 | 4.000000 | 3.500000 | 6.000000 |

If applicable, the next “TIF DATA” item that needs to be entered is the TIF LOIT Homestead Credit Rates. Note: these are **not** the same as the State or CEDIT HSC rates. On the “TIF DATA” entry menu make sure the TIF LOIT HSC Rates button is selected. After the TIF LOIT HSC button has been selected, then click the OK button. The TIF LOIT HSC rates are equal to the LOIT HSC rates for the taxing district in which the TIF district is located.



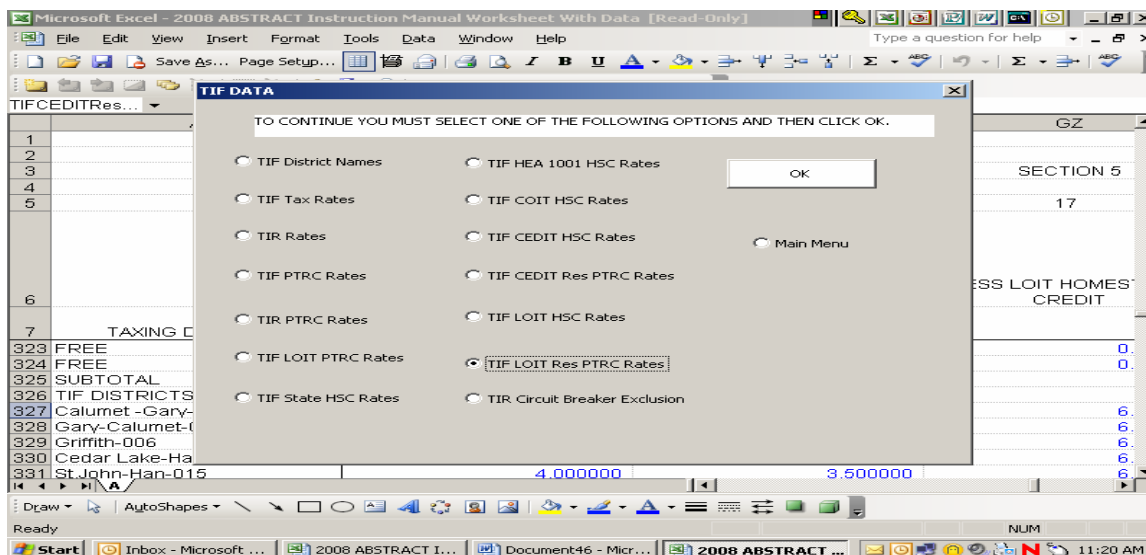
After the OK button has been clicked, then you will be taken to the cell where TIF LOIT Homestead Credit rates are entered. Enter TIF LOIT Homestead Credit Rates for those TIF Districts that have taxpayers that receive LOIT Homestead Credit. The TIF LOIT HSC Rate will be entered in Section 5, Column 17.



After all the TIF LOIT HSC Rates have been entered, then simultaneously press the CTRL “E” keys to return to the “DATA ENTRY MENU”. From the “DATA ENTRY MENU” make sure the TIF & TIR DATA button is selected and click then OK button. This will take you to the “TIF DATA” entry menu.

| | GZ | HA | HB | HC |
|-----|--|-------------------------------|--|-----------------|
| 1 | | | | |
| 2 | SECTION 5 | SECTION 5 | SECTION 5 | SECTION 5 |
| 3 | | | | |
| 4 | 16 | 17 | 18 | 19 |
| 5 | | | | |
| 6 | LESS CREDIT RESIDENTIAL PROPERTY TAX CREDIT | LESS LOIT HOMESTEAD CREDIT | LESS LOIT RESIDENTIAL PROPERTY TAX CREDIT | NET CURRENT TAX |
| 7 | TAXING DISTRICTS | | | |
| 325 | SUBTOTAL | | | |
| 326 | TIF DISTRICTS | | | |
| 327 | Calumet - Gary-003 | 3.500000 | 6.000000 | 0.000000 |
| 328 | Gary-Calumet-004 | 3.500000 | 6.000000 | 0.000000 |
| 329 | Griffith-006 | 3.500000 | 6.000000 | 0.000000 |
| 330 | Cedar Lake-Han-014 | 3.500000 | 6.000000 | 0.000000 |
| 331 | St John-Han-015 | 3.500000 | 6.000000 | 0.000000 |
| 332 | Hobart Corp-018 | 3.500000 | 6.000000 | 0.000000 |
| 333 | Hammond-023 | 3.500000 | 6.000000 | 0.000000 |
| 334 | East Chicago-024 | 3.500000 | 6.000000 | 0.000000 |
| 335 | Whiting-025 | 3.500000 | 6.000000 | 0.000000 |
| 336 | Munster-027 | 3.500000 | 6.000000 | 0.000000 |
| 337 | Crown Point-Ross-029 | 3.500000 | 6.000000 | 0.000000 |
| 338 | Merrillville-030 | 3.500000 | 6.000000 | 0.000000 |
| 339 | Dyer-034 | 3.500000 | 6.000000 | 0.000000 |
| 340 | St. John Corp-035 | 3.500000 | 6.000000 | 0.000000 |
| 341 | Schererville-036 | 3.500000 | 6.000000 | 0.000000 |
| 342 | Crown Point-Cen-042 | 3.500000 | 6.000000 | 0.000000 |
| 343 | Cedar Lake-Cen-042 | 3.500000 | 6.000000 | 0.000000 |

If applicable, the next “TIF DATA” item that needs to be entered is the TIF LOIT Residential Property Tax Replacement Credit Rates. Note: these are **not** the same as the State or CREDIT PTRC rates. On the “TIF DATA” entry menu make sure the TIF LOIT Res PTRC Rates button is selected. After the TIF LOIT Res PTRC Rates button has been selected, then click the OK button. The TIF LOIT Res PTRC rates are equal to the LOIT Res PTRC rates for the taxing district in which the TIF district is located



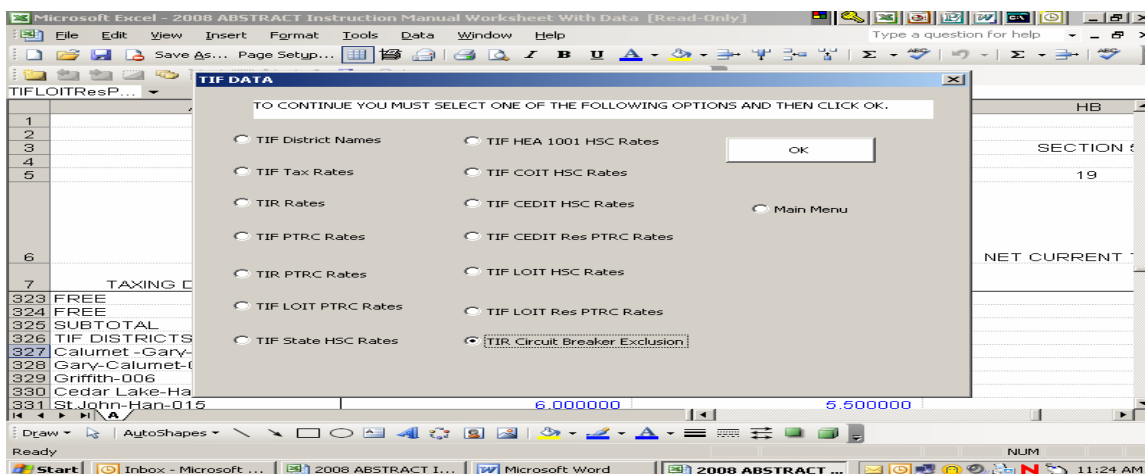
After the OK button has been clicked, then you will be taken to the cell where TIF LOIT Residential Property Tax Replacement Credit rates are entered. Enter TIF LOIT Res PTRC Rates for those TIF Districts that have taxpayers that receive LOIT Res PTRC. The TIF LOIT Res PTRC Rate will be entered in Section 5, Column 18.

| | A | HA | HB | HC | HD |
|-----|----------------------|----------------------------|---|-------------------|------------|
| 1 | | | | | |
| 2 | | SECTION 5 | SECTION 5 | SECTION 5 | SECTION 5 |
| 3 | | | | | |
| 4 | | 17 | 18 | 19 | 20 |
| 5 | | | | | |
| 6 | | LESS LOIT HOMESTEAD CREDIT | LESS LOIT RESIDENTIAL PROPERTY TAX CREDIT | NET CURRENT TAXES | DELINQUENT |
| 7 | TAXING DISTRICTS | | | | |
| 324 | FREE | 0.000000 | 0.000000 | | |
| 325 | SUBTOTAL | | | | |
| 326 | TIF DISTRICTS | | | | |
| 327 | Calumet - Gary-003 | 6.000000 | 0.000000 | | |
| 328 | Gary-Calumet-004 | 6.000000 | 0.000000 | | |
| 329 | Griffith-006 | 6.000000 | 0.000000 | | |
| 330 | Cedar Lake-Han-014 | 6.000000 | 0.000000 | | |
| 331 | St John-Han-015 | 6.000000 | 0.000000 | | |
| 332 | Hobart Corp-018 | 6.000000 | 0.000000 | | |
| 333 | Hammond-023 | 6.000000 | 0.000000 | | |
| 334 | East Chicago-024 | 6.000000 | 0.000000 | | |
| 335 | Whiting-025 | 6.000000 | 0.000000 | | |
| 336 | Munster-027 | 6.000000 | 0.000000 | | |
| 337 | Crown Point-Ross-029 | 6.000000 | 0.000000 | | |
| 338 | Merrillville-030 | 6.000000 | 0.000000 | | |
| 339 | Dyer-034 | 6.000000 | 0.000000 | | |
| 340 | St John Corp-035 | 6.000000 | 0.000000 | | |
| 341 | Schererville-036 | 6.000000 | 0.000000 | | |
| 342 | Crown Point-Cap-042 | 6.000000 | 0.000000 | | |

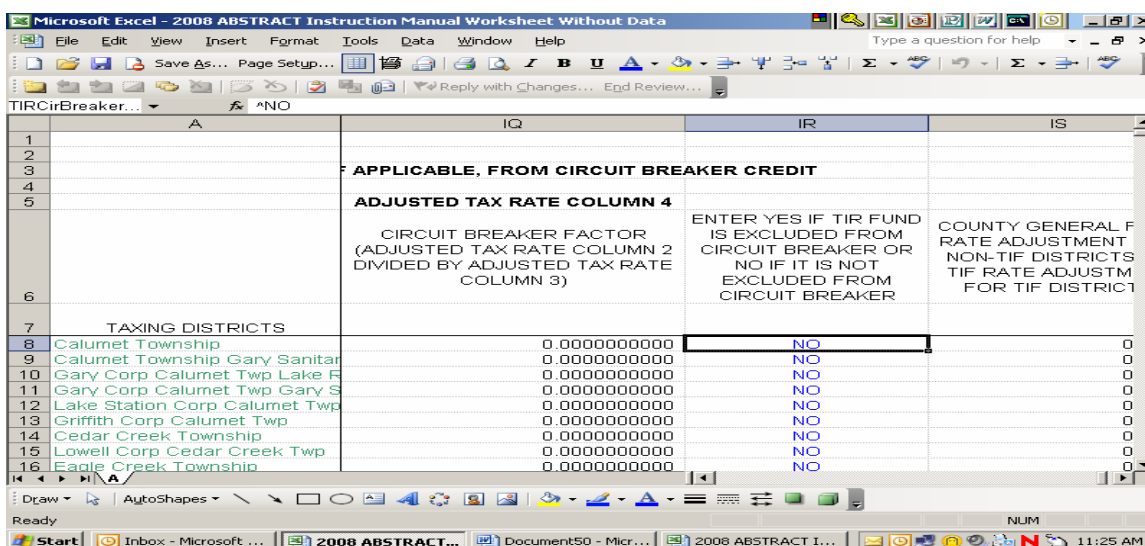
After all the TIF LOIT Res PTRC Rates have been entered, then simultaneously press the CTRL “E” keys to return to the “DATA ENTRY MENU”. From the “DATA ENTRY MENU” make sure the TIF & TIR DATA button is selected and click then OK button. This will take you to the “TIF DATA” entry menu.

| | A | GZ | HA | HB |
|-----|--------------------|----------------------------|---|-------------|
| 1 | | | | |
| 2 | | SECTION 5 | SECTION 5 | SECTION 5 |
| 3 | | | | |
| 4 | | 17 | 18 | 19 |
| 5 | | | | |
| 6 | | LESS LOIT HOMESTEAD CREDIT | LESS LOIT RESIDENTIAL PROPERTY TAX CREDIT | NET CURRENT |
| 7 | TAXING DISTRICTS | | | |
| 323 | FREE | 0.000000 | 0.000000 | |
| 324 | FREE | 0.000000 | 0.000000 | |
| 325 | SUBTOTAL | | | |
| 326 | TIF DISTRICTS | | | |
| 327 | Calumet - Gary-003 | 6.000000 | 5.500000 | |
| 328 | Gary-Calumet-004 | 6.000000 | 5.500000 | |
| 329 | Griffith-006 | 6.000000 | 5.500000 | |
| 330 | Cedar Lake-Han-014 | 6.000000 | 5.500000 | |
| 331 | St John-Han-015 | 6.000000 | 5.500000 | |

The next “TIF DATA” item that needs to be entered is answer to the question of whether TIR is excluded from the calculation of the Circuit Breaker. **This only applies if you have TIR fund rates within your county.** On the “TIF DATA” entry menu make sure the TIR Circuit Breaker Exclusion button is selected. After the TIR Circuit Breaker Exclusion button has been selected, then click the OK button.



After the OK button has been clicked, then you will be taken to the cell where TIR Circuit Breaker Exclusion is entered. Enter “Yes” if the TIR Fund is excluded from the calculation of the circuit breaker. Enter “No” if the TIR Fund is not excluded from the calculation of the circuit breaker. The worksheet is set up with the default answer of “No”.



After all the TIR Circuit Breaker Exclusion data has been entered, then you have completed the primary setup for the TIF Data. Next, simultaneously press the CTRL “E” keys to return to the “DATA ENTRY MENU”.

| | A | IQ | IR | IS |
|----|-------------------------------|--|--|--|
| 1 | | | | |
| 2 | | | | |
| 3 | | APPLICABLE, FROM CIRCUIT BREAKER CREDIT | | |
| 4 | | | | |
| 5 | | ADJUSTED TAX RATE COLUMN 4 | | |
| 6 | | CIRCUIT BREAKER FACTOR (ADJUSTED TAX RATE COLUMN 2 DIVIDED BY ADJUSTED TAX RATE COLUMN 3) | ENTER YES IF TIR FUND IS EXCLUDED FROM CIRCUIT BREAKER OR NO IF IT IS NOT EXCLUDED FROM CIRCUIT BREAKER | COUNTY GENERAL F RATE ADJUSTMENT NON-TIF DISTRICTS TIF RATE ADJUSTM FOR TIF DISTRICT |
| 7 | TAXING DISTRICTS | | | |
| 8 | Calumet Township | 0.9881491003 | NO | 0 |
| 9 | Calumet Township Gary Sanitar | 0.9998616491 | NO | 0 |
| 10 | Gary Corp Calumet Twp Lake R | 0.9661505376 | YES | 0 |
| 11 | Gary Corp Calumet Twp Gary S | 0.9544667308 | YES | 0 |
| 12 | Lake Station Corp Calumet Twp | 1.0000000000 | NO | 0 |
| 13 | Griffith Corp Calumet Twp | 0.9822565433 | NO | 0 |
| 14 | Cedar Creek Township | 1.0000000000 | NO | 0 |
| 15 | Lowell Corp Cedar Creek Twp | 0.9989804528 | NO | -0 |
| 16 | Eagle Creek Township | 1.0000000000 | NO | 0 |

TIF Section 1 Data Entry

After you have completed the primary setup for the TIF District(s), you are ready to enter the TIF data in Sections 1A, 1B and 5.

TIF Values need to be entered in Section 1A and 1B of the abstract.

TIF amount(s) on **TIF DISTRICT** line(s) are to be entered as a **negative amount(s)**.

TIF amount(s) entered on the **TAXING DISTRICT** line(s) of the taxing district(s) where the TIF District(s) is located are to be entered as **positive amounts(s)**.

The Grand Total of the TIF Column should equal zero.

The following screens are examples of the TIF entries in Real Estate. Note that the TIF entries in the Personal Property Columns will look the same as real estate entries. Real Estate TIF entries are in Section 1 Column 15. Individual Personal Property TIF entries are in Section 1B Column 20. Business Personal Property TIF entries are in Section 1B Column 32.

TIF Entry on Taxing District Line – Real Estate

Microsoft Excel - 2008 ABSTRACT Instruction Manual Worksheet With Data

File Edit View Insert Format Tools Data Window Help

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| | A | Q | R | S | T |
|----|--------------------------------|-------------|--------------------------|---|--------------------|
| 1 | | | | | |
| 2 | | SECTION 1A | SECTION 1A | SECTION 1A | SECTION 1A |
| 3 | | | | | |
| 4 | | 15 | 16 | 17 | 18 |
| 5 | | | | | |
| 6 | | TIF | NET VALUE OF REAL ESTATE | PERSONAL PROPERTY OTHER THAN BUSINESS PERSONAL PROPERTY | VETERANS' DEDUCTIO |
| 7 | TAXING DISTRICTS | | | | |
| 8 | Calumet Township | 0 | 149,445,120 | 292,830 | |
| 9 | Calumet Township Gary Sanitar | 0 | 15,925,070 | 0 | |
| 10 | Gary Corp Calumet Twp Lake F | 18,998,820 | 90,999,660 | 103,230 | |
| 11 | Gary Corp Calumet Twp Gary S | 158,053,960 | 1,510,708,817 | 621,680 | |
| 12 | Lake Station Corp Calumet Twp | 0 | 1,702,900 | 0 | |
| 13 | Griffith Corp Calumet Twp | 145,640 | 597,575,905 | 672,250 | |
| 14 | Cedar Creek Township | 0 | 325,090,691 | 749,270 | |
| 15 | Lowell Corp Cedar Creek Twp | 0 | 260,306,485 | 1,474,140 | |
| 16 | Eagle Creek Township | 0 | 102,147,910 | 1,584,709 | |
| 17 | Hanover Township | 0 | 169,511,340 | 489,540 | |
| 18 | Cedar Lake Corp Hanover Twp | 6,411,640 | 233,180,805 | 171,570 | |
| 19 | Saint John Corp Hanover Twp | 1,195,800 | 160,992,590 | 97,180 | |
| 20 | Hobart Township | 0 | 10,609,620 | 5,750 | |
| 21 | Gary Corp Hobart Twp River Fg | 0 | 2,985,650 | 0 | |
| 22 | Hobart Corp Hobart Twp Hobart | 13,036,220 | 799,958,671 | 929,360 | |
| 23 | Hobart Corp Hobart Hobart City | 0 | 1,990,170 | 0 | |
| 24 | Lake Station Corp Hobart Twp F | 0 | 73,545,540 | 83,270 | |
| 25 | Lake Station Corp Hobart Twp L | 0 | 209,665,860 | 216,360 | |
| 26 | New Chicago Corp (Hobart) | 0 | 45,670,744 | 31,590 | |

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TIF Entry on TIF District Line – Real Estate

Microsoft Excel - 2008 ABSTRACT Instruction Manual Worksheet With Data

File Edit View Insert Format Tools Data Window Help

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| | A | Q | R | S | T |
|-----|-----------------------|---------------|--------------------------|---|--------------------|
| 1 | | | | | |
| 2 | | SECTION 1A | SECTION 1A | SECTION 1A | SECTION 1A |
| 3 | | | | | |
| 4 | | 15 | 16 | 17 | 18 |
| 5 | | | | | |
| 6 | | TIF | NET VALUE OF REAL ESTATE | PERSONAL PROPERTY OTHER THAN BUSINESS PERSONAL PROPERTY | VETERANS' DEDUCTIO |
| 7 | TAXING DISTRICTS | | | | |
| 128 | TIF DISTRICTS | | | | |
| 129 | Calumet -Gary-003 | (18,998,820) | 18,998,820 | 0 | |
| 130 | Gary-Calumet-004 | (158,053,960) | 158,053,960 | 0 | |
| 131 | Griffith-006 | (145,640) | 145,640 | 0 | |
| 132 | Cedar Lake-Han-014 | (6,411,640) | 6,411,640 | 0 | |
| 133 | St John-Han-015 | (1,195,800) | 1,195,800 | 0 | |
| 134 | Hobart Corp-018 | (13,036,220) | 13,036,220 | 0 | |
| 135 | Hammond-023 | (257,735,210) | 257,735,210 | 0 | |
| 136 | East Chicago-024 | (135,720,150) | 135,720,150 | 0 | |
| 137 | Whiting-025 | (5,626,380) | 5,626,380 | 0 | |
| 138 | Munster-027 | (19,766,800) | 19,766,800 | 0 | |
| 139 | Crown Point-Ross-029 | (6,467,300) | 6,467,300 | 0 | |
| 140 | Merrillville-030 | (70,581,780) | 70,581,780 | 0 | |
| 141 | Dyer-034 | (155,972,160) | 155,972,160 | 0 | |
| 142 | St. John Corp-035 | (27,930,070) | 27,930,070 | 0 | |
| 143 | Schererville-036 | (155,402,320) | 155,402,320 | 0 | |
| 144 | Crown Point-Cen-042 | (27,747,040) | 27,747,040 | 0 | |
| 145 | Cedar Lake-Center-043 | (3,290,050) | 3,290,050 | 0 | |
| 146 | Hobart-Cross-046 | (92,044,700) | 92,044,700 | 0 | |

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TIF Column – Grand Total

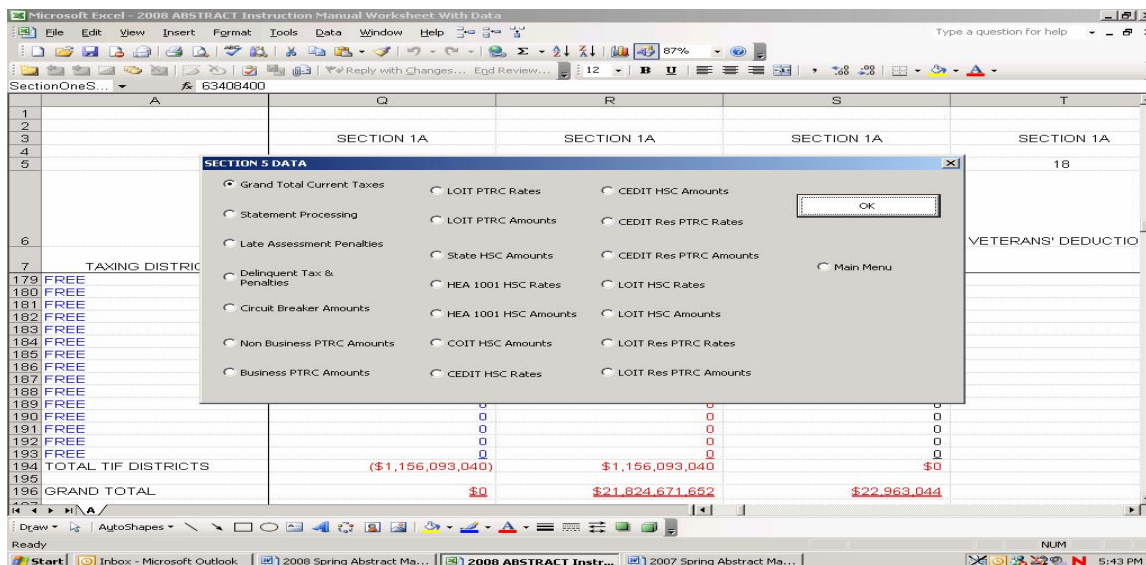
| | A | Q | R | S | T |
|-----|---------------------|-------------------|--------------------------|---|--------------------|
| 1 | | | | | |
| 2 | | | | | |
| 3 | | SECTION 1A | SECTION 1A | SECTION 1A | SECTION 1A |
| 4 | | | | | |
| 5 | | 15 | 16 | 17 | 18 |
| 6 | | TIF | NET VALUE OF REAL ESTATE | PERSONAL PROPERTY OTHER THAN BUSINESS PERSONAL PROPERTY | VETERANS' DEDUCTIO |
| 7 | TAXING DISTRICTS | | | | |
| 185 | FREE | 0 | 0 | 0 | |
| 186 | FREE | 0 | 0 | 0 | |
| 187 | FREE | 0 | 0 | 0 | |
| 188 | FREE | 0 | 0 | 0 | |
| 189 | FREE | 0 | 0 | 0 | |
| 190 | FREE | 0 | 0 | 0 | |
| 191 | FREE | 0 | 0 | 0 | |
| 192 | FREE | 0 | 0 | 0 | |
| 193 | FREE | 0 | 0 | 0 | |
| 194 | TOTAL TIF DISTRICTS | (\$1,156,093,040) | \$1,156,093,040 | \$0 | |
| 195 | | | | | |
| 196 | GRAND TOTAL | \$0 | \$21,824,671.652 | \$22,963,044 | |
| 197 | | | | | |
| 198 | | | | | |
| 199 | 0.00 | | | | |
| 200 | | | | | |
| 201 | | | | | |

When Section 1 data entry is completed, then simultaneously, press the CTRL“E” keys to return to the “DATA ENTRY MENU”.

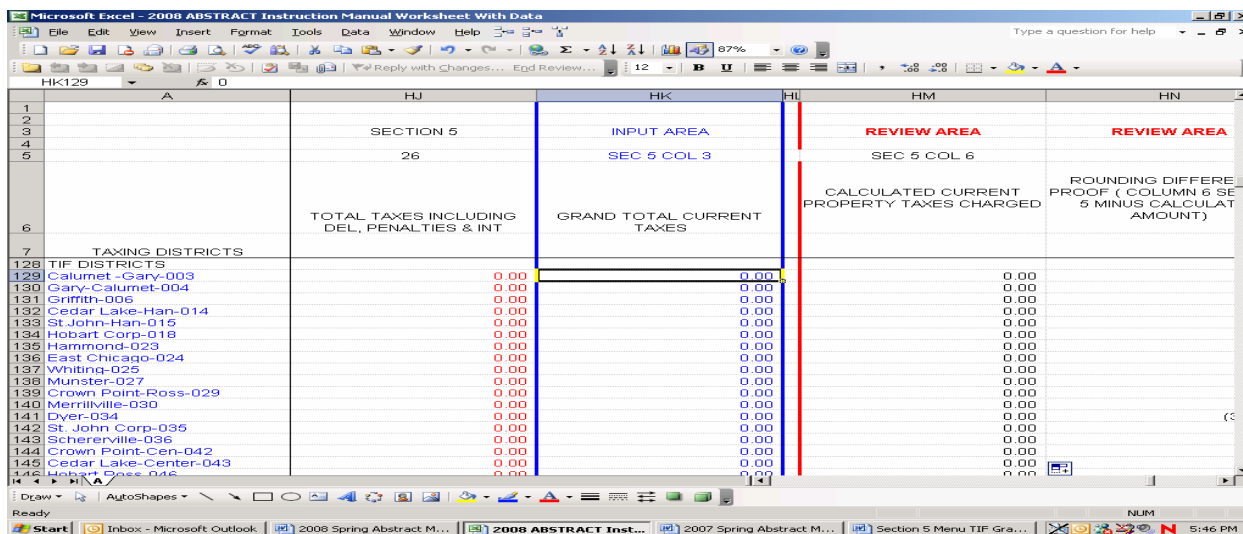
ENTERING SECTION 5 DATA

Select the SECTION 5 button on the “DATA ENTRY MENU” and click the OK button.

From the “SECTION 5 DATA” Menu select the Grand Total Current Taxes button and click the OK button.



You will need to scroll down to the TIF District(s) line and enter the TIF Grand Total Current Taxes amount as a positive amount.



After the TIF Grand Total Current Taxes have been entered, simultaneously press the CTRL “E” keys to return to the “DATA ENTRY MENU”. To continue to enter Section 5 data, then select the SECTION 5 button and click the OK button.

| | HK | HKL | HM | HN | HO |
|-----|----|-----|----|----|----|
| 1 | | | | | |
| 2 | | | | | |
| 3 | | | | | |
| 4 | | | | | |
| 5 | | | | | |
| 6 | | | | | |
| 7 | | | | | |
| 128 | | | | | |
| 129 | | | | | |
| 130 | | | | | |
| 131 | | | | | |
| 132 | | | | | |
| 133 | | | | | |
| 134 | | | | | |
| 135 | | | | | |
| 136 | | | | | |
| 137 | | | | | |
| 138 | | | | | |
| 139 | | | | | |
| 140 | | | | | |
| 141 | | | | | |
| 142 | | | | | |
| 143 | | | | | |
| 144 | | | | | |
| 145 | | | | | |
| 146 | | | | | |

The next data item to be entered into Section 5 if applicable is the TIF Statement Processing Fee. Select the Statement Processing button and click the OK button.

| | HJ | HK | HKL | HM | HN |
|-----|----|----|-----|----|----|
| 1 | | | | | |
| 2 | | | | | |
| 3 | | | | | |
| 4 | | | | | |
| 5 | | | | | |
| 6 | | | | | |
| 7 | | | | | |
| 128 | | | | | |
| 129 | | | | | |
| 130 | | | | | |
| 131 | | | | | |
| 132 | | | | | |
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| 140 | | | | | |
| 141 | | | | | |
| 142 | | | | | |
| 143 | | | | | |
| 144 | | | | | |
| 145 | | | | | |
| 146 | | | | | |

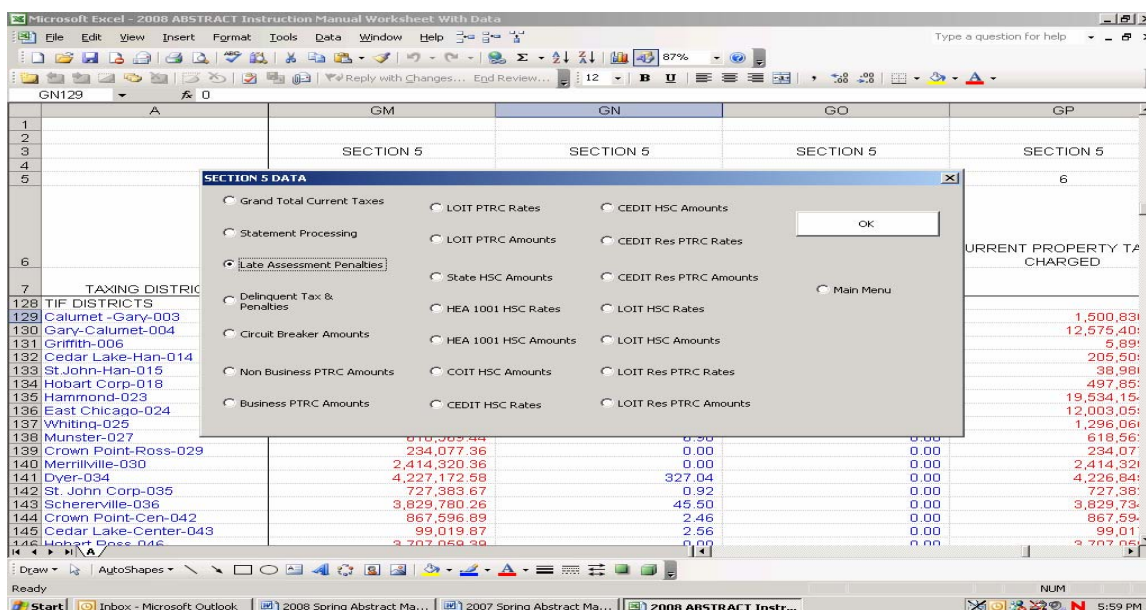
You will need to scroll down to the TIF District(s) line and enter the TIF Statement Processing Charges as a positive amount.

| | A | GM | GN | GO | GP |
|-----|-----------------------|---------------------------|-----------------------------------|--------------------------------|------------------------------|
| 1 | | | | | |
| 2 | | | | | |
| 3 | | SECTION 5 | SECTION 5 | SECTION 5 | SECTION 5 |
| 4 | | | | | |
| 5 | | 3 | 4 | 5 | 6 |
| 6 | | GRAND TOTAL CURRENT TAXES | LESS STATEMENT PROCESSING CHARGES | LESS LATE ASSESSMENT PENALTIES | CURRENT PROPERTY TAX CHARGED |
| 7 | TAXING DISTRICTS | | | | |
| 128 | TIF DISTRICTS | | | | |
| 129 | Calumet -Gary-003 | 1,500,830.78 | 0.00 | 0.00 | 1,500,830.78 |
| 130 | Gary-Calumet-004 | 12,575,414.34 | 0.00 | 0.00 | 12,575,414.34 |
| 131 | Griffith-006 | 5,899.44 | 0.00 | 0.00 | 5,899.44 |
| 132 | Cedar Lake-Han-014 | 205,505.85 | 0.00 | 0.00 | 205,505.85 |
| 133 | St John-Han-015 | 38,980.70 | 0.00 | 0.00 | 38,980.70 |
| 134 | Hobart Corp-018 | 497,853.28 | 0.00 | 0.00 | 497,853.28 |
| 135 | Hammond-023 | 19,534,156.72 | 0.00 | 0.00 | 19,534,156.72 |
| 136 | East Chicago-024 | 12,003,055.70 | 0.00 | 0.00 | 12,003,055.70 |
| 137 | Whiting-025 | 1,296,066.87 | 0.00 | 0.00 | 1,296,066.87 |
| 138 | Munster-027 | 618,569.44 | 0.00 | 0.00 | 618,569.44 |
| 139 | Crown Point-Ross-029 | 234,077.36 | 0.00 | 0.00 | 234,077.36 |
| 140 | Merrillville-030 | 2,414,320.36 | 0.00 | 0.00 | 2,414,320.36 |
| 141 | Dyer-034 | 4,227,172.58 | 0.00 | 0.00 | 4,227,172.58 |
| 142 | St. John Corp-035 | 727,383.67 | 0.00 | 0.00 | 727,383.67 |
| 143 | Schererville-036 | 3,829,780.26 | 0.00 | 0.00 | 3,829,780.26 |
| 144 | Crown Point-Cen-042 | 867,596.89 | 0.00 | 0.00 | 867,596.89 |
| 145 | Cedar Lake-Center-043 | 99,019.87 | 0.00 | 0.00 | 99,019.87 |
| 146 | Hobart-Cen-046 | 3,707,059.39 | 0.00 | 0.00 | 3,707,059.39 |

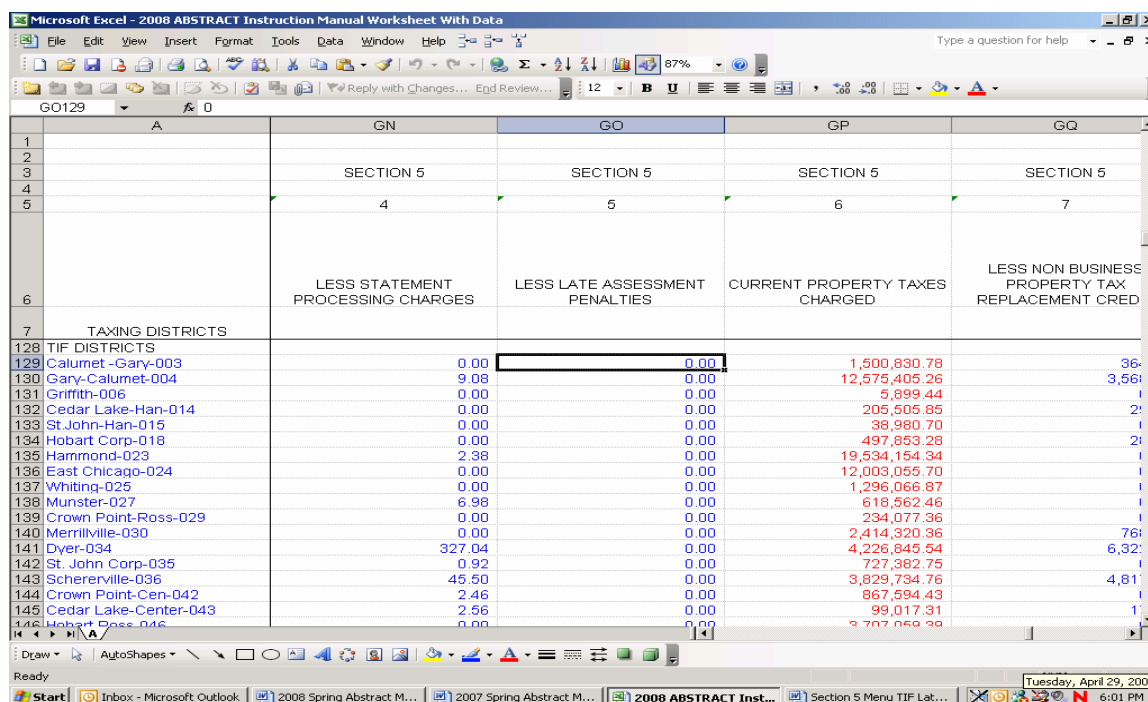
After the TIF Statement Processing Charges have been entered, simultaneously press the CTRL “E” keys to return to the “DATA ENTRY MENU”. To continue to enter Section 5 data, then select the SECTION 5 button and click the OK button.

| | A | GM | GN | GO | GP |
|-----|-----------------------|---------------------------|-----------------------------------|--------------------------------|------------------------------|
| 1 | | | | | |
| 2 | | | | | |
| 3 | | SECTION 5 | SECTION 5 | SECTION 5 | SECTION 5 |
| 4 | | | | | |
| 5 | | 3 | 4 | 5 | 6 |
| 6 | | GRAND TOTAL CURRENT TAXES | LESS STATEMENT PROCESSING CHARGES | LESS LATE ASSESSMENT PENALTIES | CURRENT PROPERTY TAX CHARGED |
| 7 | TAXING DISTRICTS | | | | |
| 128 | TIF DISTRICTS | | | | |
| 129 | Calumet -Gary-003 | 1,500,830.78 | 0.00 | 0.00 | 1,500,830.78 |
| 130 | Gary-Calumet-004 | 12,575,414.34 | 0.00 | 0.00 | 12,575,414.34 |
| 131 | Griffith-006 | 5,899.44 | 0.00 | 0.00 | 5,899.44 |
| 132 | Cedar Lake-Han-014 | 205,505.85 | 0.00 | 0.00 | 205,505.85 |
| 133 | St John-Han-015 | 38,980.70 | 0.00 | 0.00 | 38,980.70 |
| 134 | Hobart Corp-018 | 497,853.28 | 0.00 | 0.00 | 497,853.28 |
| 135 | Hammond-023 | 19,534,156.72 | 2.38 | 0.00 | 19,534,156.72 |
| 136 | East Chicago-024 | 12,003,055.70 | 0.00 | 0.00 | 12,003,055.70 |
| 137 | Whiting-025 | 1,296,066.87 | 0.00 | 0.00 | 1,296,066.87 |
| 138 | Munster-027 | 618,569.44 | 6.98 | 0.00 | 618,569.44 |
| 139 | Crown Point-Ross-029 | 234,077.36 | 0.00 | 0.00 | 234,077.36 |
| 140 | Merrillville-030 | 2,414,320.36 | 0.00 | 0.00 | 2,414,320.36 |
| 141 | Dyer-034 | 4,227,172.58 | 327.04 | 0.00 | 4,226,845.54 |
| 142 | St. John Corp-035 | 727,383.67 | 0.92 | 0.00 | 727,383.67 |
| 143 | Schererville-036 | 3,829,780.26 | 45.50 | 0.00 | 3,829,734.76 |
| 144 | Crown Point-Cen-042 | 867,596.89 | 2.46 | 0.00 | 867,594.43 |
| 145 | Cedar Lake-Center-043 | 99,019.87 | 2.56 | 0.00 | 99,017.31 |
| 146 | Hobart-Cen-046 | 3,707,059.39 | 0.00 | 0.00 | 3,707,059.39 |

The next data item to be entered into Section 5, if applicable, is the TIF Late Assessment Penalties. Select the Late Assessment button and click the OK button.

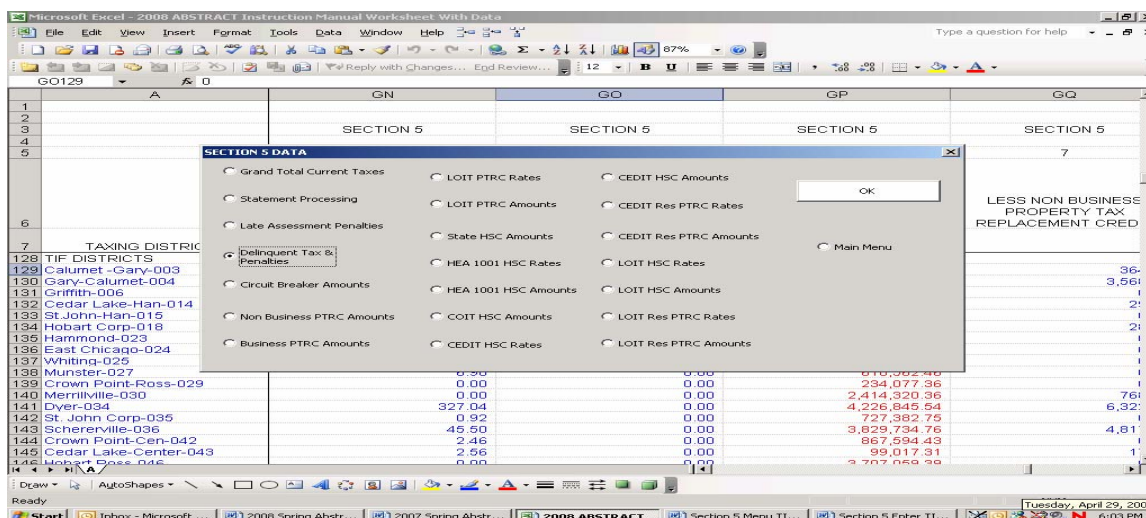


You will need to scroll down to the TIF District(s) line and enter the TIF Late Assessment Penalties as a positive amount.

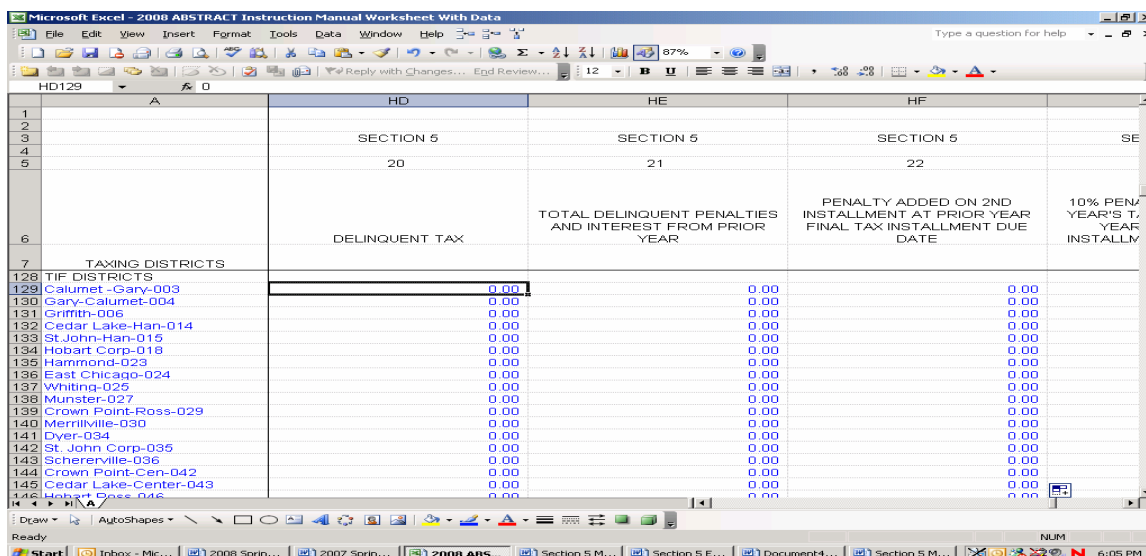


After the TIF Late Assessment Penalties have been entered, simultaneously press the CTRL “E” keys to return to the “DATA ENTRY MENU”. To continue to enter Section 5 data, then select the SECTION 5 button and click the OK button.

The next data item to be entered into Section 5 if applicable is the TIF Delinquent Tax and Penalties. Select the Delinquent Tax and Penalties button and click the OK button.



Delinquent Taxes and Penalties are entered in Columns 20, 21, 22 and 23 of Section 5. You will need to scroll down to the TIF District(s) line and enter the TIF Delinquent Tax and Penalties as a positive amount.



The next data item to be entered into Section 5 if applicable is the TIF Circuit Breaker Amounts. Select the Circuit Breaker Amounts button and click the OK button.

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TIF Circuit Breaker amounts are entered in Column 2 of Section 5. You will need to scroll down to the TIF District(s) line and enter the TIF Circuit Breaker as positive amounts.

| | A | GK | GL | GM | GN |
|-----|-----------------------|---|---|------------------------------|-------------------------------------|
| 1 | | | | | |
| 2 | | | | | |
| 3 | | | | | |
| 4 | | SECTION 5 | SECTION 5 | SECTION 5 | SECTION 5 |
| 5 | | 1 | 2 | 3 | 4 |
| 6 | | SECTIONS 2 THROUGH 4 TOTAL PLUS ALLOC. AREA PTRC REIMB. PERS. PROP. | EXCESSIVE RESIDENTIAL PROPERTY TAX CREDIT (CIRCUIT BREAKER) | GRAND TOTAL CURRENT TAXES | LESS STATEMENT PROCESSING CHARGE |
| 7 | TAXING DISTRICTS | | | | |
| 128 | TIF DISTRICTS | | | | |
| 129 | Calumet-Gary-003 | 1,500,830.78 | 0.00 | 1,500,830.78 | |
| 130 | Gary-Calumet-004 | 12,575,414.34 | 0.00 | 12,575,414.34 | |
| 131 | Griffith-006 | 5,899.44 | 0.00 | 5,899.44 | |
| 132 | Cedar Lake-Han-014 | 205,505.85 | 0.00 | 205,505.85 | |
| 133 | St. John-Han-015 | 38,980.70 | 0.00 | 38,980.70 | |
| 134 | Hobart Corp-018 | 497,853.28 | 0.00 | 497,853.28 | |
| 135 | Hammond-023 | 19,534,156.72 | 0.00 | 19,534,156.72 | |
| 136 | East Chicago-024 | 12,003,055.70 | 0.00 | 12,003,055.70 | |
| 137 | Whiting-025 | 1,296,066.87 | 0.00 | 1,296,066.87 | |
| 138 | Munster-027 | 618,569.44 | 0.00 | 618,569.44 | |
| 139 | Crown Point-Ross-029 | 234,077.36 | 0.00 | 234,077.36 | |
| 140 | Merrillville-030 | 2,414,320.36 | 0.00 | 2,414,320.36 | |
| 141 | Dyer-034 | 4,227,172.58 | 0.00 | 4,227,172.58 | |
| 142 | St. John Corp-035 | 727,383.67 | 0.00 | 727,383.67 | |
| 143 | Schererville-036 | 3,829,780.26 | 0.00 | 3,829,780.26 | |
| 144 | Crown Point-Cen-042 | 867,596.89 | 0.00 | 867,596.89 | |
| 145 | Cedar Lake-Center-043 | 99,019.87 | 0.00 | 99,019.87 | |
| 146 | Hobart Corp-046 | 2,707,059.39 | 0.00 | 2,707,059.39 | |

After the TIF Circuit Breaker Amounts have been entered, simultaneously press the CTRL “E” keys to return to the “DATA ENTRY MENU”. To continue to enter Section 5 data select the Section 5 button and click the OK button.

The next data item to be entered into Section 5, if applicable, is the TIF Non Business PTRC Amounts. Select the Non Business PTRC Amounts button and click the OK button.

| | A | GL | GM | GN | GO |
|-----|--------------------|-----------|--------------|-----------|-----------|
| 1 | | | | | |
| 2 | | | | | |
| 3 | | | | | |
| 4 | | SECTION 5 | SECTION 5 | SECTION 5 | SECTION 5 |
| 5 | | | | | |
| 6 | | | | | |
| 7 | TAXING DISTRICTS | | | | |
| 128 | TIF DISTRICTS | | | | |
| 129 | Calumet-Gary-003 | 0.00 | 0.00 | 0.00 | |
| 130 | Gary-Calumet-004 | 0.00 | 234,077.36 | 0.00 | |
| 131 | Griffith-006 | 0.00 | 2,414,320.36 | 0.00 | |
| 132 | Cedar Lake-Han-014 | 0.00 | 4,227,172.58 | 327.04 | |
| 133 | St. John-Han-015 | 0.00 | 727,383.67 | 0.92 | |
| 134 | Hobart Corp-018 | 0.00 | 3,829,780.26 | 45.50 | |
| 135 | Hammond-023 | 0.00 | 867,596.89 | 2.46 | |
| 136 | East Chicago-024 | 0.00 | 99,019.87 | 2.56 | |
| 137 | Whiting-025 | 0.00 | 2,707,059.39 | 0.00 | |

TIF Non Business PTRC amounts are entered in Columns 7 and 10 of Section 5. You will need to scroll down to the TIF District(s) line and enter the TIF Non Business PTRC as positive amounts.

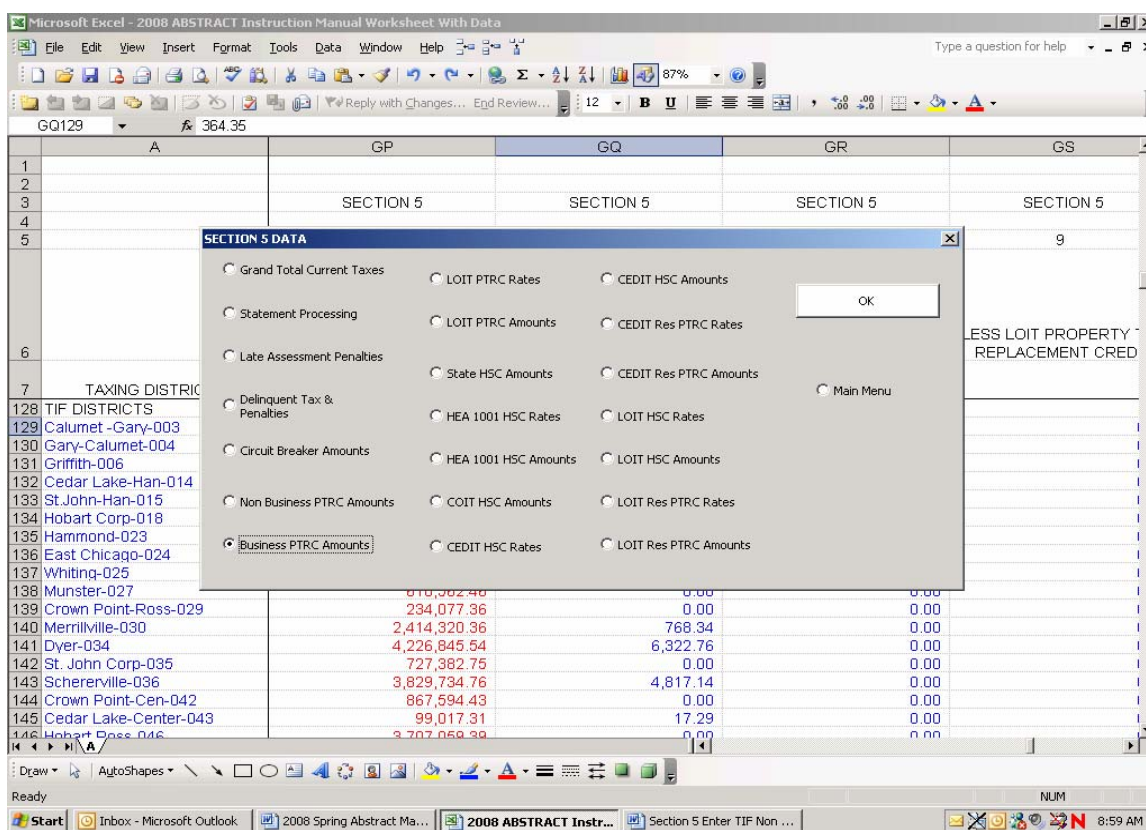
If your county has TIR (TIF Increment Replacement) the state pays the PTRC on the TIR amounts. If your county has TIR you will need to enter the TIR PTRC amount in Column 7 on the TIF District(s) line. This amount will also need to be subtracted from Section 5, Column 10 of the TIF District(s) line. Detailed information on the calculation of TIF TIR PTRC amounts can be found in PART V of this manual. If your county does not have TIR then the TIF District portion of Section 5, Column 7 will be blank. The state portion of non business PTRC for TIF will be listed in Column 10.

| | GP | GQ | GR | GS |
|--------------------------------|---|---|---|-----------|
| SECTION 5 | SECTION 5 | SECTION 5 | SECTION 5 | SECTION 5 |
| 6 | 7 | 8 | 9 | |
| CURRENT PROPERTY TAXES CHARGED | LESS NON BUSINESS PROPERTY TAX REPLACEMENT CREDIT | LESS BUSINESS PROPERTY TAX REPLACEMENT CREDIT | LESS LOIT PROPERTY TAX REPLACEMENT CREDIT | |
| TAXING DISTRICTS | | | | |
| 128 TIF DISTRICTS | | | | |
| 129 Calumet-Gary-003 | 1,500,830.78 | 0.00 | 0.00 | |
| 130 Gary-Calumet-004 | 12,575,405.26 | 0.00 | 0.00 | |
| 131 Griffith-006 | 5,899.44 | 0.00 | 0.00 | |
| 132 Cedar Lake-Han-014 | 205,505.85 | 0.00 | 0.00 | |
| 133 St John-Han-015 | 38,980.70 | 0.00 | 0.00 | |
| 134 Hobart Corp-018 | 497,853.28 | 0.00 | 0.00 | |
| 135 Hammond-023 | 19,534,154.34 | 0.00 | 0.00 | |
| 136 East Chicago-024 | 12,003,055.70 | 0.00 | 0.00 | |
| 137 Whiting-025 | 1,296,066.87 | 0.00 | 0.00 | |
| 138 Munster-027 | 618,562.46 | 0.00 | 0.00 | |
| 139 Crown Point-Ross-029 | 234,077.36 | 0.00 | 0.00 | |
| 140 Merrillville-030 | 2,414,320.36 | 0.00 | 0.00 | |
| 141 Dyer-034 | 4,226,845.54 | 0.00 | 0.00 | |
| 142 St John Corp-035 | 727,382.75 | 0.00 | 0.00 | |
| 143 Schererville-036 | 3,829,734.76 | 0.00 | 0.00 | |
| 144 Crown Point-Cen-042 | 867,594.43 | 0.00 | 0.00 | |
| 145 Cedar Lake-Center-043 | 99,017.31 | 0.00 | 0.00 | |
| 146 Moberg-Pose-046 | 2,707,050.39 | 0.00 | 0.00 | |

After the TIF Non Business PTRC Amounts have been entered, simultaneously press the CTRL "E" keys to return to the "DATA ENTRY MENU". To continue to enter Section 5 data, then select the SECTION 5 button and click the OK button.

| | GP | GQ | GR | GS |
|--------------------------------|---|---|---|-----------|
| SECTION 5 | SECTION 5 | SECTION 5 | SECTION 5 | SECTION 5 |
| 6 | 7 | 8 | 9 | |
| CURRENT PROPERTY TAXES CHARGED | LESS NON BUSINESS PROPERTY TAX REPLACEMENT CREDIT | LESS BUSINESS PROPERTY TAX REPLACEMENT CREDIT | LESS LOIT PROPERTY TAX REPLACEMENT CREDIT | |
| TAXING DISTRICTS | | | | |
| 128 TIF DISTRICTS | | | | |
| 129 Calumet-Gary-003 | 1,500,830.78 | 364.35 | 0.00 | |
| 130 Gary-Calumet-004 | 12,575,405.26 | 3,568.23 | 0.00 | |
| 131 Griffith-006 | 5,899.44 | 0.00 | 0.00 | |
| 132 Cedar Lake-Han-014 | 205,505.85 | 29.90 | 0.00 | |
| 133 St John-Han-015 | 38,980.70 | 0.00 | 0.00 | |
| 134 Hobart Corp-018 | 497,853.28 | 28.68 | 0.00 | |
| 135 Hammond-023 | 19,534,154.34 | 0.00 | 0.00 | |
| 136 East Chicago-024 | 12,003,055.70 | 0.00 | 0.00 | |
| 137 Whiting-025 | 1,296,066.87 | 0.00 | 0.00 | |
| 138 Munster-027 | 618,562.46 | 0.00 | 0.00 | |
| 139 Crown Point-Ross-029 | 234,077.36 | 0.00 | 0.00 | |
| 140 Merrillville-030 | 2,414,320.36 | 768.34 | 0.00 | |
| 141 Dyer-034 | 4,226,845.54 | 6,322.76 | 0.00 | |
| 142 St John Corp-035 | 727,382.75 | 0.00 | 0.00 | |
| 143 Schererville-036 | 3,829,734.76 | 4,817.14 | 0.00 | |
| 144 Crown Point-Cen-042 | 867,594.43 | 0.00 | 0.00 | |
| 145 Cedar Lake-Center-043 | 99,017.31 | 17.29 | 0.00 | |
| 146 Moberg-Pose-046 | 2,707,050.39 | 0.00 | 0.00 | |

The next data item to be entered into Section 5 if applicable is the TIF Business PTRC Amounts. Select the Business PTRC Amounts button and click the OK button.



TIF Business PTRC amounts are entered in Columns 8 and 11 of Section 5. You will need to scroll down to the TIF District(s) line and enter the TIF Business PTRC as positive amounts.

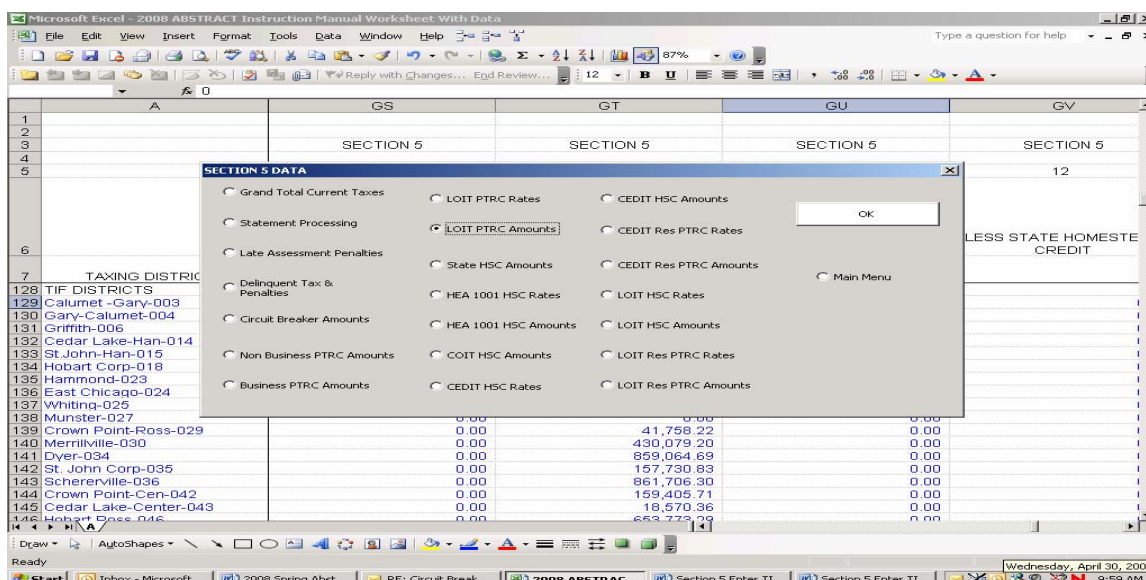
If your county has TIR (TIF Increment Replacement) the state pays the PTRC on the TIR amounts. If your county has TIR you will need to enter the TIR PTRC amount in Column 8 on the TIF District(s) line. This amount will also need to be subtracted from Section 5, Column 11 of the TIF District(s) line. Detailed information on the calculation of TIF TIR PTRC amounts can be found in PART V of this manual. If your county does not have TIR then the TIF District portion of Section 5, Column 8 will be blank. The state portion of non business PTRC for TIF will be listed in Column 11.

| | A | GQ | GR | GS | GT |
|-----|-----------------------|---|--|--|---|
| 1 | | | | | |
| 2 | | | | | |
| 3 | | SECTION 5 | SECTION 5 | SECTION 5 | SECTION 5 |
| 4 | | | | | |
| 5 | | 7 | 8 | 9 | 10 |
| 6 | | LESS NON BUSINESS PROPERTY TAX REPLACEMENT CREDIT | LESS BUSINESS PROPERTY TAX REPLACEMENT CREDIT | LESS LOIT PROPERTY TAX REPLACEMENT CREDIT | LESS TIF NON BUSINESS PROPERTY TAX REPLACEMENT CREDIT |
| 7 | TAXING DISTRICTS | | | | |
| 128 | TIF DISTRICTS | | | | |
| 129 | Calumet - Gary-003 | 364.35 | 0.00 | 0.00 | 276,390.35 |
| 130 | Gary-Calumet-004 | 3,568.23 | 0.00 | 0.00 | 2,726,263.02 |
| 131 | Griffith-006 | 0.00 | 0.00 | 0.00 | 1,098.56 |
| 132 | Cedar Lake-Han-014 | 29.90 | 0.00 | 0.00 | 34,197.02 |
| 133 | St John-Han-015 | 0.00 | 0.00 | 0.00 | 6,276.55 |
| 134 | Hobart Corp-018 | 28.68 | 0.00 | 0.00 | 91,255.70 |
| 135 | Hammond-023 | 0.00 | 0.00 | 0.00 | 2,568,923.56 |
| 136 | East Chicago-024 | 0.00 | 0.00 | 0.00 | 2,163,328.80 |
| 137 | Whiting-025 | 0.00 | 0.00 | 0.00 | 71,302.24 |
| 138 | Munster-027 | 0.00 | 0.00 | 0.00 | 0.00 |
| 139 | Crown Point-Ross-029 | 0.00 | 0.00 | 0.00 | 41,758.22 |
| 140 | Merrillville-030 | 768.34 | 0.00 | 0.00 | 430,079.20 |
| 141 | Dyer-034 | 6,322.76 | 0.00 | 0.00 | 859,064.69 |
| 142 | St John Corp-035 | 0.00 | 0.00 | 0.00 | 157,730.83 |
| 143 | Schererville-036 | 4,817.14 | 0.00 | 0.00 | 861,706.30 |
| 144 | Crown Point-Cen-042 | 0.00 | 0.00 | 0.00 | 159,405.71 |
| 145 | Cedar Lake-Center-043 | 17.29 | 0.00 | 0.00 | 18,570.36 |
| 146 | Hobart Ross-046 | 0.00 | 0.00 | 0.00 | 653,773.09 |

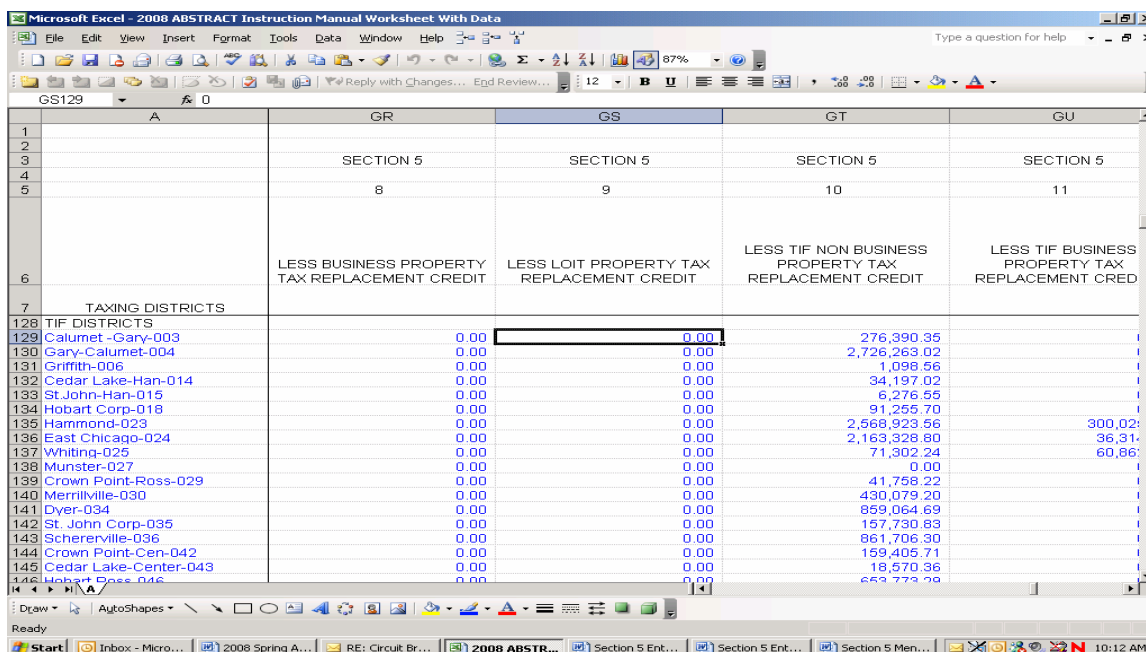
After the TIF Business PTRC Amounts have been entered, simultaneously press the CTRL “E” keys to return to the “DATA ENTRY MENU”. To continue to enter Section 5 data, then select the SECTION 5 button and click the OK button.

| | A | GT | GU | GV | GW |
|-----|-----------------------|---|---|--------------------------------|--|
| 1 | | | | | |
| 2 | | | | | |
| 3 | | SECTION 5 | SECTION 5 | SECTION 5 | SECTION 5 |
| 4 | | | | | |
| 5 | | 10 | 11 | 12 | 13 |
| 6 | | LESS TIF NON BUSINESS PROPERTY TAX REPLACEMENT CREDIT | LESS TIF BUSINESS PROPERTY TAX REPLACEMENT CREDIT | LESS STATE HOMESTEAD CREDIT | LESS HEA 1001-2008 ST. HOMESTEAD CREDIT |
| 7 | TAXING DISTRICTS | | | | |
| 128 | TIF DISTRICTS | | | | |
| 129 | Calumet - Gary-003 | 276,390.35 | 0.00 | 0.00 | 72,571.32 |
| 130 | Gary-Calumet-004 | 2,726,263.02 | 0.00 | 0.00 | 135,021.71 |
| 131 | Griffith-006 | 1,098.56 | 0.00 | 0.00 | 71.30 |
| 132 | Cedar Lake-Han-014 | 34,197.02 | 0.00 | 0.00 | 2,071.32 |
| 133 | St John-Han-015 | 6,276.55 | 0.00 | 0.00 | 1.09 |
| 134 | Hobart Corp-018 | 91,255.70 | 0.00 | 0.00 | 1,751.32 |
| 135 | Hammond-023 | 2,568,923.56 | 300,025.47 | 0.00 | 2,841.32 |
| 136 | East Chicago-024 | 2,163,328.80 | 36,314.82 | 0.00 | 1.09 |
| 137 | Whiting-025 | 71,302.24 | 60,862.32 | 0.00 | 1.09 |
| 138 | Munster-027 | 0.00 | 0.00 | 0.00 | 1.09 |
| 139 | Crown Point-Ross-029 | 41,758.22 | 0.00 | 0.00 | 24,901.32 |
| 140 | Merrillville-030 | 430,079.20 | 0.00 | 0.00 | 321.32 |
| 141 | Dyer-034 | 859,064.69 | 0.00 | 0.00 | 351,871.32 |
| 142 | St John Corp-035 | 157,730.83 | 0.00 | 0.00 | 1,461.32 |
| 143 | Schererville-036 | 861,706.30 | 0.00 | 0.00 | 141,091.32 |
| 144 | Crown Point-Cen-042 | 159,405.71 | 0.00 | 0.00 | 67,091.32 |
| 145 | Cedar Lake-Center-043 | 18,570.36 | 0.00 | 0.00 | 1,091.32 |
| 146 | Hobart Ross-046 | 653,773.09 | 0.00 | 0.00 | 5,461.32 |

The next data item to be entered into Section 5 if applicable is the TIF LOIT PTRC Amounts. Select the LOIT PTRC Amounts button and click the OK button.



The cursor will be in the first taxing district of Section 5, Column 9. You will need to scroll down to the TIF district line. In Column 9 of Section 5 enter the LOIT PTRC amount as a positive number. The amount entered will be the TIF portion of the total property tax replacement credit that is from the LOIT PTRC rate.



After the TIF LOIT PTRC amounts have been entered, then simultaneously press the CTRL “E” keys to return to the “DATA ENTRY MENU”. To continue with Section 5 data entry, then from the “DATA ENTRY MENU” select the Section 5 button and click the OK button.

| | GR | GS | GT | GU |
|-----|---|---|---|---|
| 1 | | | | |
| 2 | | | | |
| 3 | SECTION 5 | SECTION 5 | SECTION 5 | SECTION 5 |
| 4 | | | | |
| 5 | 8 | 9 | 10 | 11 |
| 6 | LESS BUSINESS PROPERTY TAX REPLACEMENT CREDIT | LESS LOIT PROPERTY TAX REPLACEMENT CREDIT | LESS TIF NON BUSINESS PROPERTY TAX REPLACEMENT CREDIT | LESS TIF BUSINESS PROPERTY TAX REPLACEMENT CREDIT |
| 7 | TAXING DISTRICTS | | | |
| 128 | TIF DISTRICTS | | | |
| 129 | Calumet -Gary-003 | 0.00 | 75,041.52 | |
| 130 | Gary-Calumet-004 | 0.00 | 628,770.10 | |
| 131 | Griffith-006 | 0.00 | 294.97 | |
| 132 | Cedar Lake-Han-014 | 0.00 | 10,275.29 | |
| 133 | St.John-Han-015 | 0.00 | 1,949.03 | |
| 134 | Hobart Corp-018 | 0.00 | 24,892.65 | |
| 135 | Hammond-023 | 0.00 | 976,707.48 | |
| 136 | East Chicago-024 | 0.00 | 600,152.64 | |
| 137 | Whiting-025 | 0.00 | 64,803.32 | |
| 138 | Munster-027 | 0.00 | 30,928.11 | |
| 139 | Crown Point-Ross-029 | 0.00 | 11,703.87 | |
| 140 | Merrillville-030 | 0.00 | 120,715.99 | |
| 141 | Dyer-034 | 0.00 | 211,342.23 | |
| 142 | St. John Corp-035 | 0.00 | 36,369.13 | |
| 143 | Schererville-036 | 0.00 | 191,486.69 | |
| 144 | Crown Point-Cen-042 | 0.00 | 43,379.71 | |
| 145 | Cedar Lake-Center-043 | 0.00 | 4,950.87 | |
| 146 | Hobart-Cen-046 | 0.00 | 186,362.97 | |

The next data item to be entered into Section 5 if applicable is the TIF State HSC Amounts. Select the State HSC Amounts button and click the OK button.

| | GR | GS | GT | GU |
|-----|-----------------------|-----------|------------|---|
| 1 | | | | |
| 2 | | | | |
| 3 | SECTION 5 | SECTION 5 | SECTION 5 | SECTION 5 |
| 4 | | | | |
| 5 | | | | 11 |
| 6 | | | | LESS TIF BUSINESS PROPERTY TAX REPLACEMENT CREDIT |
| 7 | TAXING DISTRICTS | | | |
| 128 | TIF DISTRICTS | | | |
| 129 | Calumet -Gary-003 | 0.00 | 75,041.52 | |
| 130 | Gary-Calumet-004 | 0.00 | 628,770.10 | |
| 131 | Griffith-006 | 0.00 | 294.97 | |
| 132 | Cedar Lake-Han-014 | 0.00 | 10,275.29 | |
| 133 | St.John-Han-015 | 0.00 | 1,949.03 | |
| 134 | Hobart Corp-018 | 0.00 | 24,892.65 | |
| 135 | Hammond-023 | 0.00 | 976,707.48 | |
| 136 | East Chicago-024 | 0.00 | 600,152.64 | |
| 137 | Whiting-025 | 0.00 | 64,803.32 | |
| 138 | Munster-027 | 0.00 | 30,928.11 | |
| 139 | Crown Point-Ross-029 | 0.00 | 11,703.87 | |
| 140 | Merrillville-030 | 0.00 | 120,715.99 | |
| 141 | Dyer-034 | 0.00 | 211,342.23 | |
| 142 | St. John Corp-035 | 0.00 | 36,369.13 | |
| 143 | Schererville-036 | 0.00 | 191,486.69 | |
| 144 | Crown Point-Cen-042 | 0.00 | 43,379.71 | |
| 145 | Cedar Lake-Center-043 | 0.00 | 4,950.87 | |
| 146 | Hobart-Cen-046 | 0.00 | 186,362.97 | |

TIF State HSC amounts are entered in Column 12 of Section 5. You will need to scroll down to the TIF District(s) line and enter the TIF State HSC as positive amounts.

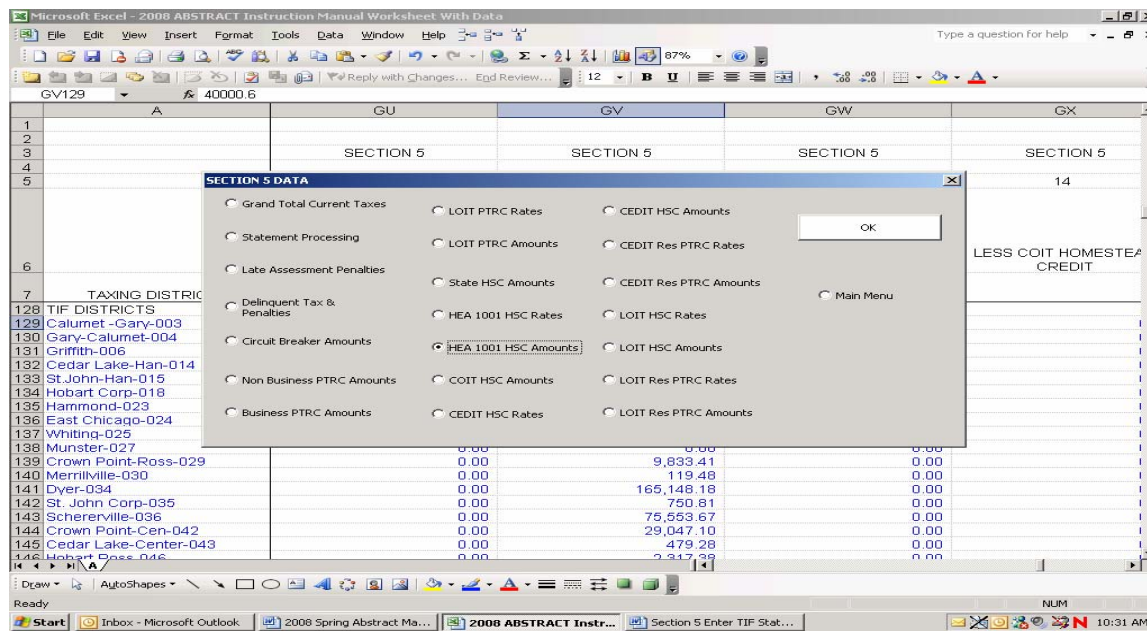
| | GU | GV | GW | GX |
|---|--------------------------------|--|-------------------------------|----------------|
| SECTION 5 | | | | |
| 11 | | 12 | 13 | 14 |
| LESS TIF BUSINESS PROPERTY TAX REPLACEMENT CREDIT | LESS STATE HOMESTEAD CREDIT | LESS HEA 1001-2008 STATE HOMESTEAD CREDIT | LESS COIT HOMESTEAD CREDIT | |
| TAXING DISTRICTS | | | | |
| 125 FREE | 0.00 | 0.00 | 0.00 | |
| 126 FREE | 0.00 | 0.00 | 0.00 | |
| 127 SUBTOTAL | \$0.00 | \$33,428,887.48 | \$69,526,799.42 | \$9,360,061.42 |
| 128 TIF DISTRICTS | | | | |
| 129 Calumet-Gary-003 | 0.00 | 0.00 | 0.00 | |
| 130 Gary-Calumet-004 | 0.00 | 0.00 | 0.00 | |
| 131 Griffith-006 | 0.00 | 0.00 | 0.00 | |
| 132 Cedar Lake-Han-014 | 0.00 | 0.00 | 0.00 | |
| 133 St John-Han-015 | 0.00 | 0.00 | 0.00 | |
| 134 Hobart Corp-018 | 0.00 | 0.00 | 0.00 | |
| 135 Hammond-023 | 300,025.47 | 0.00 | 0.00 | |
| 136 East Chicago-024 | 36,314.82 | 0.00 | 0.00 | |
| 137 Whiting-025 | 60,862.32 | 0.00 | 0.00 | |
| 138 Munster-027 | 0.00 | 0.00 | 0.00 | |
| 139 Crown Point-Ross-029 | 0.00 | 0.00 | 0.00 | |
| 140 Merrillville-030 | 0.00 | 0.00 | 0.00 | |
| 141 Dyer-034 | 0.00 | 0.00 | 0.00 | |
| 142 St John Corp-035 | 0.00 | 0.00 | 0.00 | |
| 143 Schererville-036 | 0.00 | 0.00 | 0.00 | |
| 144 Crown Point-Cen-042 | 0.00 | 0.00 | 0.00 | |
| 145 Cedar Lake-Center-043 | 0.00 | 0.00 | 0.00 | |
| 146 Hobart Corp-046 | 0.00 | 0.00 | 0.00 | |

If a TIF District(s) has State HSC amounts, then you will need to subtract the TIF State HSC amount from column 12 in the regular taxing district.

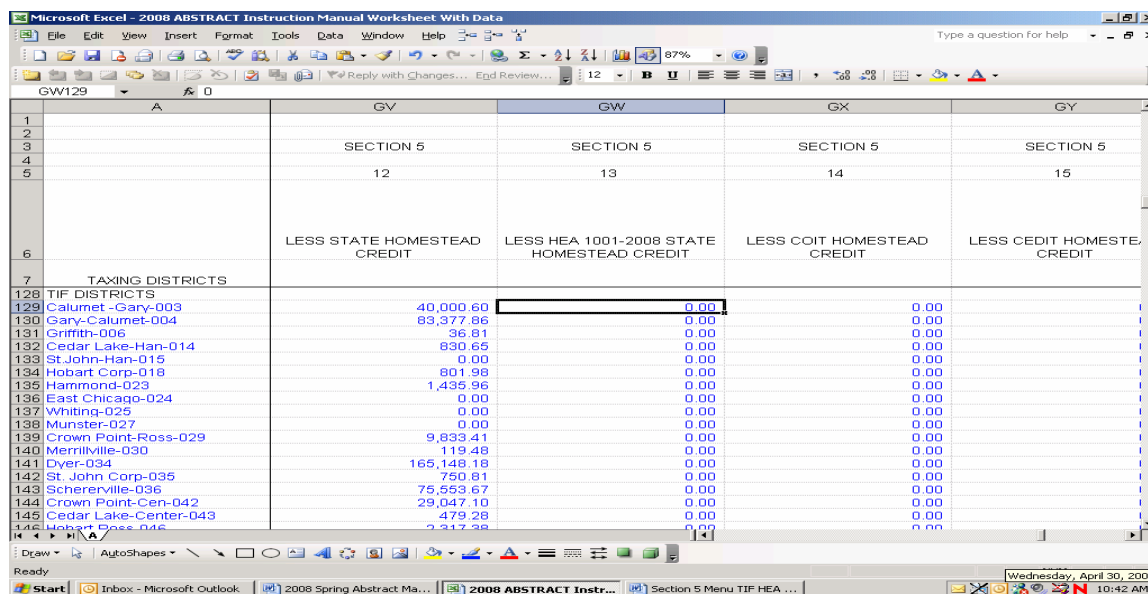
After the TIF State HSC Amounts have been entered, simultaneously press the CTRL "E" keys to return to the "DATA ENTRY MENU". To continue to enter Section 5 data, then select the SECTION 5 button and click the OK button.

| | GU | GV | GW | GX |
|---|--------------------------------|--|-------------------------------|----|
| SECTION 5 | | | | |
| 11 | | 12 | 13 | 14 |
| LESS TIF BUSINESS PROPERTY TAX REPLACEMENT CREDIT | LESS STATE HOMESTEAD CREDIT | LESS HEA 1001-2008 STATE HOMESTEAD CREDIT | LESS COIT HOMESTEAD CREDIT | |
| TAXING DISTRICTS | | | | |
| 128 TIF DISTRICTS | 0.00 | 40,000.60 | 0.00 | |
| 129 Calumet-Gary-003 | 0.00 | 83,377.86 | 0.00 | |
| 130 Gary-Calumet-004 | 0.00 | 36.81 | 0.00 | |
| 131 Griffith-006 | 0.00 | 830.65 | 0.00 | |
| 132 Cedar Lake-Han-014 | 0.00 | 0.00 | 0.00 | |
| 133 St John-Han-015 | 0.00 | 0.00 | 0.00 | |
| 134 Hobart Corp-018 | 0.00 | 801.98 | 0.00 | |
| 135 Hammond-023 | 300,025.47 | 1,435.96 | 0.00 | |
| 136 East Chicago-024 | 36,314.82 | 0.00 | 0.00 | |
| 137 Whiting-025 | 60,862.32 | 0.00 | 0.00 | |
| 138 Munster-027 | 0.00 | 0.00 | 0.00 | |
| 139 Crown Point-Ross-029 | 0.00 | 9,833.41 | 0.00 | |
| 140 Merrillville-030 | 0.00 | 119.48 | 0.00 | |
| 141 Dyer-034 | 0.00 | 165,148.18 | 0.00 | |
| 142 St John Corp-035 | 0.00 | 750.81 | 0.00 | |
| 143 Schererville-036 | 0.00 | 75,553.67 | 0.00 | |
| 144 Crown Point-Cen-042 | 0.00 | 29,047.10 | 0.00 | |
| 145 Cedar Lake-Center-043 | 0.00 | 479.28 | 0.00 | |
| 146 Hobart Corp-046 | 0.00 | 2,317.90 | 0.00 | |

The next data item that needs to be entered is the TIF HEA 1001-2008 State HSC Amounts. HEA 1001-2008 State HSC amounts are applicable for all counties. From the "SECTION 5 DATA" menu select the HEA 1001 HSC Amounts button and click the OK button. HEA 1001-2008 State HSC amounts are entered in Column 13 of Section 5.



After clicking the OK button you will be taken to the cell on the taxing district line where the TIF HEA 1001-2008 State HSC Amounts are to be entered. You will need to scroll downward to the TIF district line of Section Five Column 13.



After the TIF HEA 1001-2008 State Homestead Credit amounts have been entered, then simultaneously press the CTRL “E” keys to return to the “DATA ENTRY MENU”.

To continue with Section 5 data entry, then from the “DATA ENTRY MENU” select the Section 5 button and click the OK button.

| | A | GV | GW | GX | GY |
|-----|-----------------------|-----------------------------|---|----------------------------|------------------------------|
| 1 | | | | | |
| 2 | | | | | |
| 3 | | SECTION 5 | SECTION 5 | SECTION 5 | SECTION 5 |
| 4 | | | | | |
| 5 | | 12 | 13 | 14 | 15 |
| 6 | | LESS STATE HOMESTEAD CREDIT | LESS HEA 1001-2008 STATE HOMESTEAD CREDIT | LESS COIT HOMESTEAD CREDIT | LESS CREDIT HOMESTEAD CREDIT |
| 7 | TAXING DISTRICTS | | | | |
| 128 | TIF DISTRICTS | | | | |
| 129 | Calumet - Gary-003 | 40,000.60 | 72,574.04 | 0.00 | |
| 130 | Gary-Calumet-004 | 83,377.86 | 135,023.49 | 0.00 | |
| 131 | Griffith-006 | 36.81 | 76.34 | 0.00 | |
| 132 | Cedar Lake-Han-014 | 830.65 | 2,075.94 | 0.00 | |
| 133 | St John-Han-015 | 0.00 | 0.00 | 0.00 | |
| 134 | Hobart Corp-018 | 801.98 | 1,757.64 | 0.00 | |
| 135 | Hammond-023 | 1,435.96 | 2,847.21 | 0.00 | |
| 136 | East Chicago-024 | 0.00 | 0.00 | 0.00 | |
| 137 | Whiting-025 | 0.00 | 0.00 | 0.00 | |
| 138 | Munster-027 | 0.00 | 0.00 | 0.00 | |
| 139 | Crown Point-Ross-029 | 9,833.41 | 24,906.15 | 0.00 | |
| 140 | Merrillville-030 | 119.48 | 320.64 | 0.00 | |
| 141 | Dyer-034 | 165,148.18 | 351,876.01 | 0.00 | |
| 142 | St. John Corp-035 | 750.81 | 1,463.44 | 0.00 | |
| 143 | Schererville-036 | 75,553.67 | 141,090.90 | 0.00 | |
| 144 | Crown Point-Cen-042 | 29,047.10 | 67,095.28 | 0.00 | |
| 145 | Cedar Lake-Center-043 | 479.28 | 1,094.35 | 0.00 | |
| 146 | Hobart Corp-046 | 2,317.38 | 5,463.22 | 0.00 | |

The next data item to be entered into Section 5 if applicable is the TIF COIT HSC Amounts. Select the COIT HSC Amounts button and click the OK button.

| | A | GV | GW | GX | GY |
|-----|-----------------------|------------|------------|-----------|------------------------------|
| 1 | | | | | |
| 2 | | | | | |
| 3 | | SECTION 5 | SECTION 5 | SECTION 5 | SECTION 5 |
| 4 | | | | | |
| 5 | | | | | 15 |
| 6 | | | | | LESS CREDIT HOMESTEAD CREDIT |
| 7 | TAXING DISTRICTS | | | | |
| 128 | TIF DISTRICTS | | | | |
| 129 | Calumet - Gary-003 | 40,000.60 | 72,574.04 | 0.00 | |
| 130 | Gary-Calumet-004 | 83,377.86 | 135,023.49 | 0.00 | |
| 131 | Griffith-006 | 36.81 | 76.34 | 0.00 | |
| 132 | Cedar Lake-Han-014 | 830.65 | 2,075.94 | 0.00 | |
| 133 | St John-Han-015 | 0.00 | 0.00 | 0.00 | |
| 134 | Hobart Corp-018 | 801.98 | 1,757.64 | 0.00 | |
| 135 | Hammond-023 | 1,435.96 | 2,847.21 | 0.00 | |
| 136 | East Chicago-024 | 0.00 | 0.00 | 0.00 | |
| 137 | Whiting-025 | 0.00 | 0.00 | 0.00 | |
| 138 | Munster-027 | 0.00 | 0.00 | 0.00 | |
| 139 | Crown Point-Ross-029 | 9,833.41 | 24,906.15 | 0.00 | |
| 140 | Merrillville-030 | 119.48 | 320.64 | 0.00 | |
| 141 | Dyer-034 | 165,148.18 | 351,876.01 | 0.00 | |
| 142 | St. John Corp-035 | 750.81 | 1,463.44 | 0.00 | |
| 143 | Schererville-036 | 75,553.67 | 141,090.90 | 0.00 | |
| 144 | Crown Point-Cen-042 | 29,047.10 | 67,095.28 | 0.00 | |
| 145 | Cedar Lake-Center-043 | 479.28 | 1,094.35 | 0.00 | |
| 146 | Hobart Corp-046 | 2,317.38 | 5,463.22 | 0.00 | |

TIF COIT HSC amounts, if applicable, are entered in Column 14 of Section 5. You will need to scroll down to the TIF District(s) line and enter the TIF COIT HSC amounts.

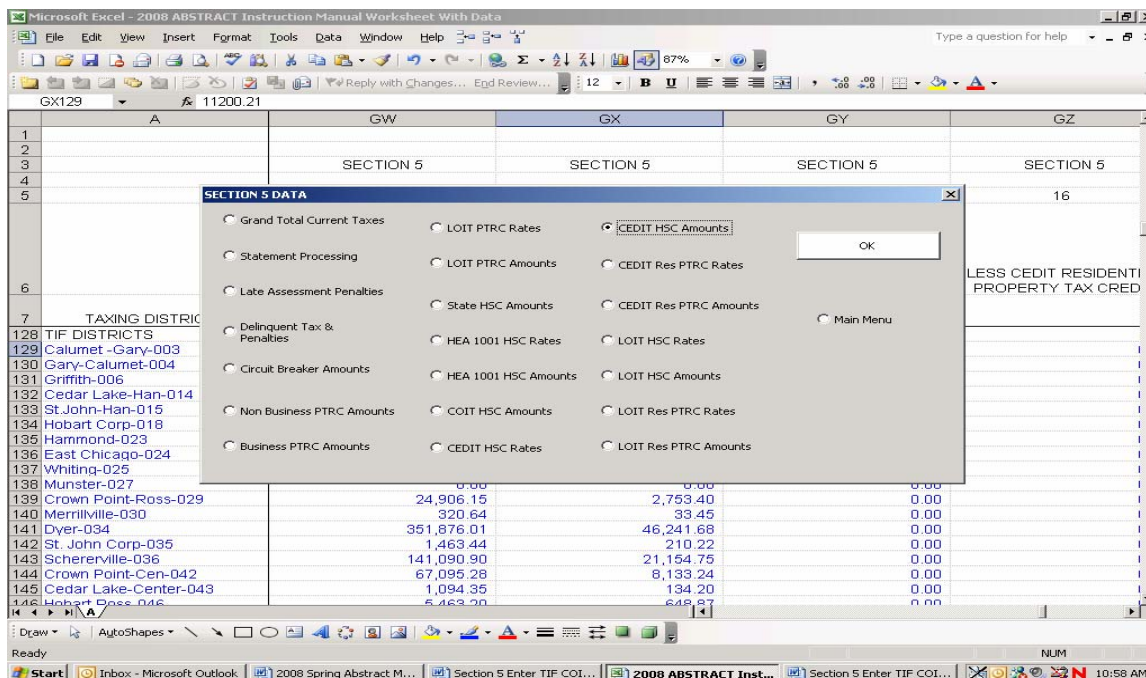
| | GW | GX | GY | GZ |
|---|----------------------------|------------------------------|---|-----------|
| SECTION 5 | SECTION 5 | SECTION 5 | SECTION 5 | SECTION 5 |
| 13 | 14 | 15 | 16 | |
| LESS HEA 1001-2008 STATE HOMESTEAD CREDIT | LESS COIT HOMESTEAD CREDIT | LESS CREDIT HOMESTEAD CREDIT | LESS CREDIT RESIDENTIAL PROPERTY TAX CREDIT | |
| TAXING DISTRICTS | | | | |
| TIF DISTRICTS | | | | |
| 129 Calumet - Gary-003 | 72,574.04 | 0.00 | 0.00 | |
| 130 Gary-Calumet-004 | 135,023.49 | 0.00 | 0.00 | |
| 131 Griffith-006 | 76.34 | 0.00 | 0.00 | |
| 132 Cedar Lake-Han-014 | 2,075.94 | 0.00 | 0.00 | |
| 133 St. John-Han-015 | 0.00 | 0.00 | 0.00 | |
| 134 Hobart Corp-018 | 1,757.64 | 0.00 | 0.00 | |
| 135 Hammond-023 | 2,847.21 | 0.00 | 0.00 | |
| 136 East Chicago-024 | 0.00 | 0.00 | 0.00 | |
| 137 Whiting-025 | 0.00 | 0.00 | 0.00 | |
| 138 Munster-027 | 0.00 | 0.00 | 0.00 | |
| 139 Crown Point-Ross-029 | 24,906.15 | 0.00 | 0.00 | |
| 140 Merrillville-030 | 320.64 | 0.00 | 0.00 | |
| 141 Dyer-034 | 351,876.01 | 0.00 | 0.00 | |
| 142 St. John Corp-035 | 1,463.44 | 0.00 | 0.00 | |
| 143 Schererville-036 | 141,090.90 | 0.00 | 0.00 | |
| 144 Crown Point-Cen-042 | 67,095.28 | 0.00 | 0.00 | |
| 145 Cedar Lake-Center-043 | 1,094.35 | 0.00 | 0.00 | |
| 146 Hobart Corp-046 | 5,463.20 | 0.00 | 0.00 | |

If a TIF District(s) has COIT HSC amounts, then you will need to subtract the TIF COIT HSC amount from Column 14 in the regular taxing district.

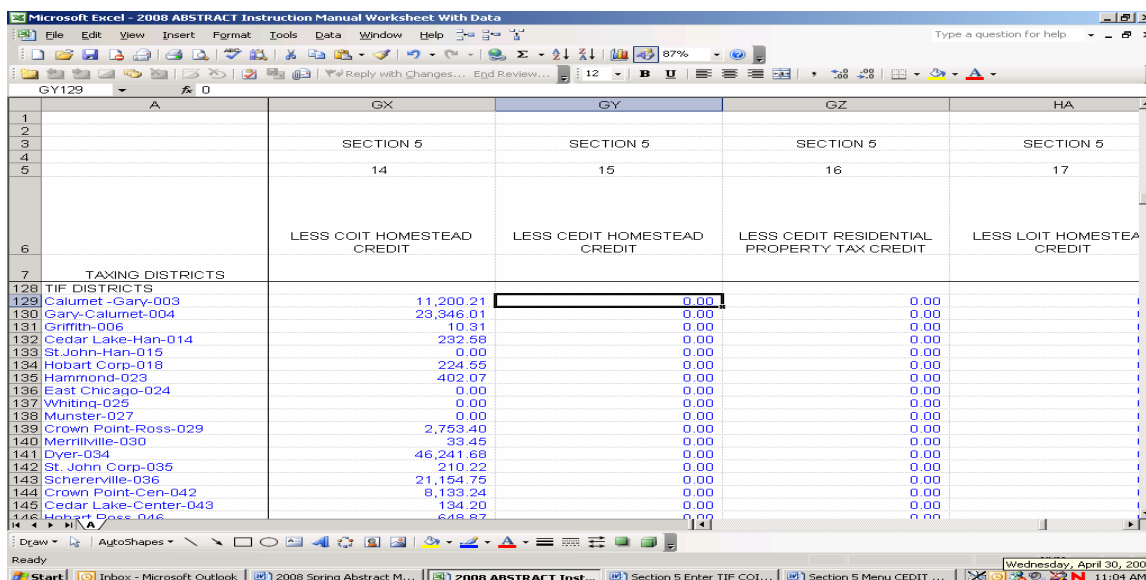
After the TIF COIT HSC Amounts have been entered, simultaneously press the CTRL "E" keys to return to the "DATA ENTRY MENU". To continue to enter Section 5 data, then select the SECTION 5 button and click the OK button.

| | GW | GX | GY | GZ |
|---|----------------------------|------------------------------|---|-----------|
| SECTION 5 | SECTION 5 | SECTION 5 | SECTION 5 | SECTION 5 |
| 13 | 14 | 15 | 16 | |
| LESS HEA 1001-2008 STATE HOMESTEAD CREDIT | LESS COIT HOMESTEAD CREDIT | LESS CREDIT HOMESTEAD CREDIT | LESS CREDIT RESIDENTIAL PROPERTY TAX CREDIT | |
| TAXING DISTRICTS | | | | |
| TIF DISTRICTS | | | | |
| 129 Calumet - Gary-003 | 72,574.04 | 11,200.21 | 0.00 | |
| 130 Gary-Calumet-004 | 135,023.49 | 23,346.01 | 0.00 | |
| 131 Griffith-006 | 76.34 | 10.31 | 0.00 | |
| 132 Cedar Lake-Han-014 | 2,075.94 | 232.58 | 0.00 | |
| 133 St. John-Han-015 | 0.00 | 0.00 | 0.00 | |
| 134 Hobart Corp-018 | 1,757.64 | 224.55 | 0.00 | |
| 135 Hammond-023 | 2,847.21 | 402.07 | 0.00 | |
| 136 East Chicago-024 | 0.00 | 0.00 | 0.00 | |
| 137 Whiting-025 | 0.00 | 0.00 | 0.00 | |
| 138 Munster-027 | 0.00 | 0.00 | 0.00 | |
| 139 Crown Point-Ross-029 | 24,906.15 | 2,753.40 | 0.00 | |
| 140 Merrillville-030 | 320.64 | 33.45 | 0.00 | |
| 141 Dyer-034 | 351,876.01 | 46,241.68 | 0.00 | |
| 142 St. John Corp-035 | 1,463.44 | 210.22 | 0.00 | |
| 143 Schererville-036 | 141,090.90 | 21,154.75 | 0.00 | |
| 144 Crown Point-Cen-042 | 67,095.28 | 8,133.24 | 0.00 | |
| 145 Cedar Lake-Center-043 | 1,094.35 | 134.20 | 0.00 | |
| 146 Hobart Corp-046 | 5,463.20 | 648.87 | 0.00 | |

The next data item to be entered into Section 5 if applicable is the TIF CREDIT HSC Amounts. Select the CREDIT HSC Amounts button and click the OK button.



TIF CREDIT HSC amounts, if applicable, are entered in Column 15 of Section 5. You will need to scroll down to the TIF District(s) line and enter the TIF CREDIT HSC amounts.



If a TIF District(s) has CEDIT HSC amounts, then you will need to subtract the TIF CEDIT HSC amount from Column 15 in the regular taxing district.

After the TIF CEDIT HSC Amounts have been entered, simultaneously press the CTRL “E” keys to return to the “DATA ENTRY MENU”.

| | GX | GY | GZ | HA |
|----------------------------|-----------------------------|--|----------------------------|-----------|
| SECTION 5 | SECTION 5 | SECTION 5 | SECTION 5 | SECTION 5 |
| 14 | 15 | 16 | 17 | |
| LESS COIT HOMESTEAD CREDIT | LESS CEDIT HOMESTEAD CREDIT | LESS CEDIT RESIDENTIAL PROPERTY TAX CREDIT | LESS LOIT HOMESTEAD CREDIT | |
| TAXING DISTRICTS | | | | |
| 128 TIF DISTRICTS | | | | |
| 129 Calumet - Gary-003 | 11,200.21 | 12,823.69 | 0.00 | |
| 130 Gary-Calumet-004 | 23,346.01 | 23,858.37 | 0.00 | |
| 131 Griffith-006 | 10.31 | 13.49 | 0.00 | |
| 132 Cedar Lake-Han-014 | 232.58 | 366.81 | 0.00 | |
| 133 St. John-Han-015 | 0.00 | 0.00 | 0.00 | |
| 134 Hobart Corp-018 | 224.55 | 310.57 | 0.00 | |
| 135 Hammond-023 | 402.07 | 503.10 | 0.00 | |
| 136 East Chicago-024 | 0.00 | 0.00 | 0.00 | |
| 137 Whiting-025 | 0.00 | 0.00 | 0.00 | |
| 138 Munster-027 | 0.00 | 0.00 | 0.00 | |
| 139 Crown Point-Ross-029 | 2,753.40 | 4,400.87 | 0.00 | |
| 140 Merrillville-030 | 33.45 | 56.66 | 0.00 | |
| 141 Dyer-034 | 46,241.68 | 62,175.77 | 0.00 | |
| 142 St. John Corp-035 | 210.22 | 258.59 | 0.00 | |
| 143 Schererville-036 | 21,154.75 | 24,930.47 | 0.00 | |
| 144 Crown Point-Cen-042 | 8,133.24 | 11,855.60 | 0.00 | |
| 145 Cedar Lake-Cen-043 | 134.20 | 193.37 | 0.00 | |
| 146 Hobart Corp-046 | 648.87 | 965.24 | 0.00 | |

The next data item to be entered into Section 5, if applicable, is the TIF CEDIT RESIDENTIAL PROPERTY TAX CREDIT Amounts. Note: these are **not** the same as the CEDIT HSC amounts. Select the CEDIT Residential Property Tax button and click the OK button.

| | GX | GY | GZ | HA |
|----------------------------|-----------------------------|--|----------------------------|-----------|
| SECTION 5 | SECTION 5 | SECTION 5 | SECTION 5 | SECTION 5 |
| 14 | 15 | 16 | 17 | |
| LESS COIT HOMESTEAD CREDIT | LESS CEDIT HOMESTEAD CREDIT | LESS CEDIT RESIDENTIAL PROPERTY TAX CREDIT | LESS LOIT HOMESTEAD CREDIT | |
| TAXING DISTRICTS | | | | |
| 128 TIF DISTRICTS | | | | |
| 129 Calumet - Gary-003 | 11,200.21 | 12,823.69 | 0.00 | |
| 130 Gary-Calumet-004 | 23,346.01 | 23,858.37 | 0.00 | |
| 131 Griffith-006 | 10.31 | 13.49 | 0.00 | |
| 132 Cedar Lake-Han-014 | 232.58 | 366.81 | 0.00 | |
| 133 St. John-Han-015 | 0.00 | 0.00 | 0.00 | |
| 134 Hobart Corp-018 | 224.55 | 310.57 | 0.00 | |
| 135 Hammond-023 | 402.07 | 503.10 | 0.00 | |
| 136 East Chicago-024 | 0.00 | 0.00 | 0.00 | |
| 137 Whiting-025 | 0.00 | 0.00 | 0.00 | |
| 138 Munster-027 | 0.00 | 0.00 | 0.00 | |
| 139 Crown Point-Ross-029 | 2,753.40 | 4,400.87 | 0.00 | |
| 140 Merrillville-030 | 33.45 | 56.66 | 0.00 | |
| 141 Dyer-034 | 46,241.68 | 62,175.77 | 0.00 | |
| 142 St. John Corp-035 | 210.22 | 258.59 | 0.00 | |
| 143 Schererville-036 | 21,154.75 | 24,930.47 | 0.00 | |
| 144 Crown Point-Cen-042 | 8,133.24 | 11,855.60 | 0.00 | |
| 145 Cedar Lake-Cen-043 | 134.20 | 193.37 | 0.00 | |
| 146 Hobart Corp-046 | 648.87 | 965.24 | 0.00 | |

TIF CEDIT Residential Property Tax Credit amounts, if applicable, are entered in Column 16 of Section 5. You will need to scroll down to the TIF District(s) line and enter the TIF CEDIT Residential Property Tax Credit amounts.

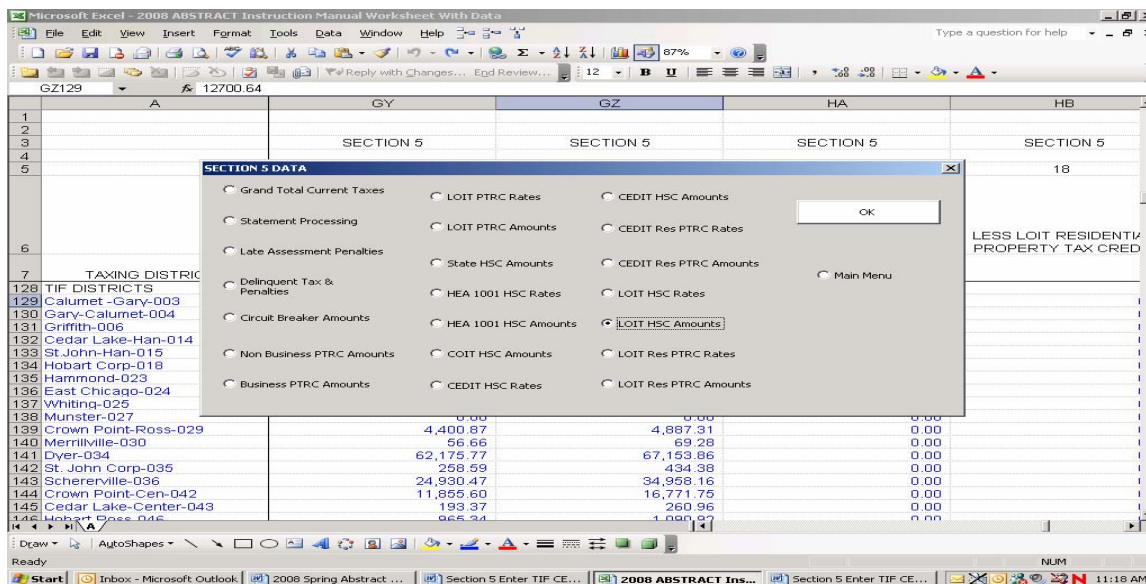
| | A | GY | GZ | HA | HB |
|-----|-----------------------|------------------------------|---|----------------------------|---|
| 1 | | | | | |
| 2 | | SECTION 5 | SECTION 5 | SECTION 5 | SECTION 5 |
| 3 | | 15 | 16 | 17 | 18 |
| 4 | | | | | |
| 5 | | | | | |
| 6 | | LESS CREDIT HOMESTEAD CREDIT | LESS CREDIT RESIDENTIAL PROPERTY TAX CREDIT | LESS LOIT HOMESTEAD CREDIT | LESS LOIT RESIDENTIAL PROPERTY TAX CREDIT |
| 7 | TAXING DISTRICTS | | | | |
| 126 | FREE | 0.00 | 0.00 | 0.00 | |
| 127 | SUBTOTAL | \$12,285,243.43 | \$13,686,986.51 | \$18,427,865.12 | \$21,508.12 |
| 128 | TIF DISTRICTS | | | | |
| 129 | Calumet - Gary-003 | 12,823.69 | 0.00 | 0.00 | |
| 130 | Gary-Calumet-004 | 23,858.37 | 0.00 | 0.00 | |
| 131 | Griffith-006 | 13.49 | 0.00 | 0.00 | |
| 132 | Cedar Lake-Han-014 | 366.81 | 0.00 | 0.00 | |
| 133 | St John-Han-015 | 0.00 | 0.00 | 0.00 | |
| 134 | Hobart Corp-018 | 310.57 | 0.00 | 0.00 | |
| 135 | Hammond-023 | 503.10 | 0.00 | 0.00 | |
| 136 | East Chicago-024 | 0.00 | 0.00 | 0.00 | |
| 137 | Whiting-025 | 0.00 | 0.00 | 0.00 | |
| 138 | Munster-027 | 0.00 | 0.00 | 0.00 | |
| 139 | Crown Point-Ross-029 | 4,400.87 | 0.00 | 0.00 | |
| 140 | Merrillville-030 | 56.66 | 0.00 | 0.00 | |
| 141 | Dyer-034 | 62,175.77 | 0.00 | 0.00 | |
| 142 | St. John Corp-035 | 258.59 | 0.00 | 0.00 | |
| 143 | Schererville-036 | 24,930.47 | 0.00 | 0.00 | |
| 144 | Crown Point-Cen-042 | 11,855.60 | 0.00 | 0.00 | |
| 145 | Cedar Lake-Center-043 | 193.37 | 0.00 | 0.00 | |
| 146 | Hobart Dyer-046 | 866.34 | 0.00 | 0.00 | |

If a TIF District(s) has CEDIT Residential Property Tax Credit amounts, then you will need to subtract the CEDIT Residential Property Tax Credit amount from Column 16 in the regular taxing district.

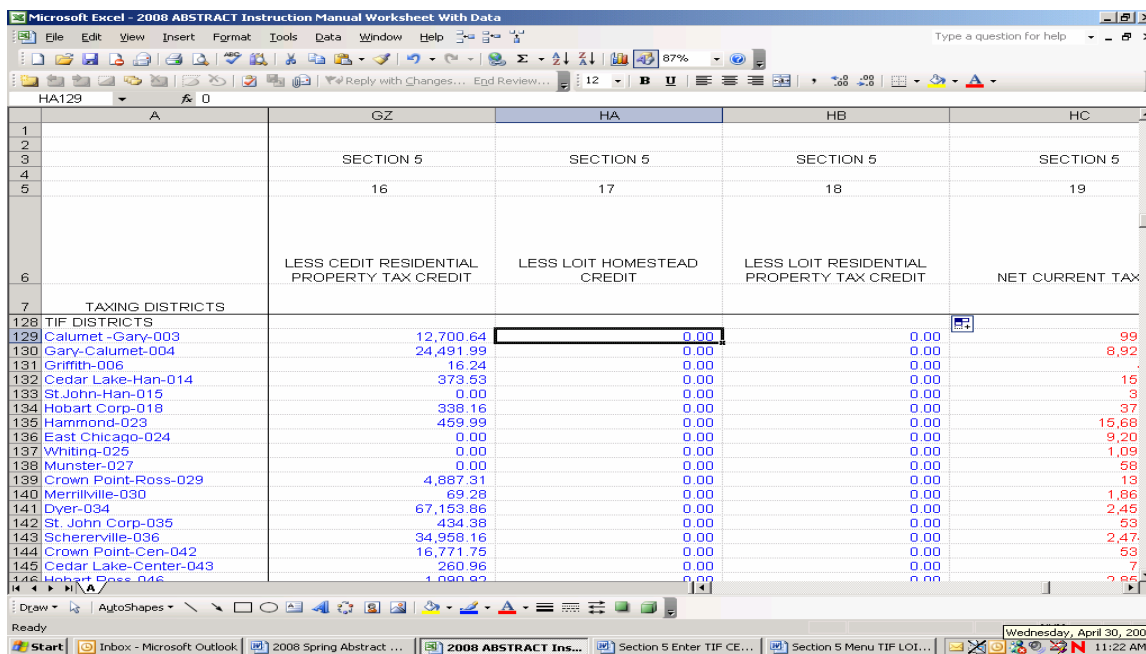
After the TIF CEDIT Residential Property Tax Credit amounts have been entered, simultaneously press the CTRL “E” keys to return to the “DATA ENTRY MENU”.

| | A | GY | GZ | HA | HB |
|-----|-----------------------|------------------------------|---|----------------------------|---|
| 1 | | | | | |
| 2 | | SECTION 5 | SECTION 5 | SECTION 5 | SECTION 5 |
| 3 | | 15 | 16 | 17 | 18 |
| 4 | | | | | |
| 5 | | | | | |
| 6 | | LESS CREDIT HOMESTEAD CREDIT | LESS CREDIT RESIDENTIAL PROPERTY TAX CREDIT | LESS LOIT HOMESTEAD CREDIT | LESS LOIT RESIDENTIAL PROPERTY TAX CREDIT |
| 7 | TAXING DISTRICTS | | | | |
| 128 | TIF DISTRICTS | | | | |
| 129 | Calumet - Gary-003 | 12,823.69 | 12,700.64 | 0.00 | |
| 130 | Gary-Calumet-004 | 23,858.37 | 24,491.99 | 0.00 | |
| 131 | Griffith-006 | 13.49 | 16.24 | 0.00 | |
| 132 | Cedar Lake-Han-014 | 366.81 | 373.53 | 0.00 | |
| 133 | St John-Han-015 | 0.00 | 0.00 | 0.00 | |
| 134 | Hobart Corp-018 | 310.57 | 338.16 | 0.00 | |
| 135 | Hammond-023 | 503.10 | 459.99 | 0.00 | |
| 136 | East Chicago-024 | 0.00 | 0.00 | 0.00 | |
| 137 | Whiting-025 | 0.00 | 0.00 | 0.00 | |
| 138 | Munster-027 | 0.00 | 0.00 | 0.00 | |
| 139 | Crown Point-Ross-029 | 4,400.87 | 4,887.31 | 0.00 | |
| 140 | Merrillville-030 | 56.66 | 69.28 | 0.00 | |
| 141 | Dyer-034 | 62,175.77 | 67,153.86 | 0.00 | |
| 142 | St. John Corp-035 | 258.59 | 434.38 | 0.00 | |
| 143 | Schererville-036 | 24,930.47 | 34,958.16 | 0.00 | |
| 144 | Crown Point-Cen-042 | 11,855.60 | 16,771.75 | 0.00 | |
| 145 | Cedar Lake-Center-043 | 193.37 | 260.96 | 0.00 | |
| 146 | Hobart Dyer-046 | 866.34 | 1,080.97 | 0.00 | |

If applicable, then the next data item that needs to be entered is the TIF LOIT Homestead Credit amount. From the “SECTION 5 DATA” menu select the TIF LOIT HSC Amounts button and click the OK button.



TIF LOIT Homestead Credit amounts, if applicable, are entered in Column 17 of Section 5. You will need to scroll down to the TIF District(s) line and enter the TIF LOIT HSC amounts.



After the TIF LOIT Homestead Credit amounts have been entered, simultaneously press the CTRL “E” keys to return to the “DATA ENTRY MENU”.

| | A | GZ | HA | HB | HC |
|-----|-----------------------|--|-------------------------------|--|-----------------|
| 1 | | | | | |
| 2 | | SECTION 5 | SECTION 5 | SECTION 5 | SECTION 5 |
| 3 | | | | | |
| 4 | | 16 | 17 | 18 | 19 |
| 5 | | | | | |
| 6 | | LESS CREDIT RESIDENTIAL PROPERTY TAX CREDIT | LESS LOIT HOMESTEAD CREDIT | LESS LOIT RESIDENTIAL PROPERTY TAX CREDIT | NET CURRENT TAX |
| 7 | TAXING DISTRICTS | | | | |
| 128 | TIF DISTRICTS | | | | |
| 129 | Calumet-Gary-003 | 12,700.64 | 19,235.53 | 0.00 | 98 |
| 130 | Gary-Calumet-004 | 24,491.99 | 35,787.56 | 0.00 | 8,89 |
| 131 | Griffith-006 | 16.24 | 20.23 | 0.00 | |
| 132 | Cedar Lake-Han-014 | 373.53 | 550.22 | 0.00 | 15 |
| 133 | St John-Han-015 | 0.00 | 0.00 | 0.00 | 3 |
| 134 | Hobart Corp-018 | 338.16 | 465.86 | 0.00 | 37 |
| 135 | Hammond-023 | 459.99 | 754.64 | 0.00 | 15,68 |
| 136 | East Chicago-024 | 0.00 | 0.00 | 0.00 | 9,20 |
| 137 | Whiting-025 | 0.00 | 0.00 | 0.00 | 1,09 |
| 138 | Munster-027 | 0.00 | 0.00 | 0.00 | 58 |
| 139 | Crown Point-Ross-029 | 4,887.31 | 6,601.30 | 0.00 | 12 |
| 140 | Merrillville-030 | 69.28 | 84.99 | 0.00 | 1,86 |
| 141 | Dyer-034 | 67,153.86 | 93,263.66 | 0.00 | 2,36 |
| 142 | St. John Corp-035 | 434.38 | 387.88 | 0.00 | 52 |
| 143 | Schererville-036 | 34,958.16 | 37,395.71 | 0.00 | 2,43 |
| 144 | Crown Point-Cen-042 | 16,771.75 | 17,783.40 | 0.00 | 51 |
| 145 | Cedar Lake-Center-043 | 260.96 | 290.05 | 0.00 | 7 |
| 146 | Hobart-Cen-046 | 1,090.93 | 1,448.00 | 0.00 | 7 |

If applicable, then the next data item that needs to be entered is the TIF LOIT Residential Property Tax Credit amount. From the “SECTION 5 DATA” menu select the TIF LOIT Res PTRC Amounts button and click the OK button.

| | A | GZ | HA | HB | HC |
|-----|-----------------------|-----------|-----------|-----------|-----------------|
| 1 | | | | | |
| 2 | | SECTION 5 | SECTION 5 | SECTION 5 | SECTION 5 |
| 3 | | | | | |
| 4 | | | | | |
| 5 | | | | | 19 |
| 6 | | | | | NET CURRENT TAX |
| 7 | TAXING DISTRICTS | | | | |
| 128 | TIF DISTRICTS | | | | |
| 129 | Calumet-Gary-003 | 12,700.64 | 19,235.53 | 0.00 | 98 |
| 130 | Gary-Calumet-004 | 24,491.99 | 35,787.56 | 0.00 | 8,89 |
| 131 | Griffith-006 | 16.24 | 20.23 | 0.00 | |
| 132 | Cedar Lake-Han-014 | 373.53 | 550.22 | 0.00 | 15 |
| 133 | St John-Han-015 | 0.00 | 0.00 | 0.00 | 3 |
| 134 | Hobart Corp-018 | 338.16 | 465.86 | 0.00 | 37 |
| 135 | Hammond-023 | 459.99 | 754.64 | 0.00 | 15,68 |
| 136 | East Chicago-024 | 0.00 | 0.00 | 0.00 | 9,20 |
| 137 | Whiting-025 | 0.00 | 0.00 | 0.00 | 1,09 |
| 138 | Munster-027 | 0.00 | 0.00 | 0.00 | 58 |
| 139 | Crown Point-Ross-029 | 4,887.31 | 6,601.30 | 0.00 | 12 |
| 140 | Merrillville-030 | 69.28 | 84.99 | 0.00 | 1,86 |
| 141 | Dyer-034 | 67,153.86 | 93,263.66 | 0.00 | 2,36 |
| 142 | St. John Corp-035 | 434.38 | 387.88 | 0.00 | 52 |
| 143 | Schererville-036 | 34,958.16 | 37,395.71 | 0.00 | 2,43 |
| 144 | Crown Point-Cen-042 | 16,771.75 | 17,783.40 | 0.00 | 51 |
| 145 | Cedar Lake-Center-043 | 260.96 | 290.05 | 0.00 | 7 |
| 146 | Hobart-Cen-046 | 1,090.93 | 1,448.00 | 0.00 | 7 |

TIF LOIT Residential Property Tax Replacement Credit amounts, if applicable, are entered in Column 18 of Section 5. You will need to scroll down to the TIF District(s) line and enter the TIF LOIT Res PTRC amounts

| | A | HA | HB | HC | HD |
|-----|-----------------------|----------------------------|---|-------------------|------------|
| 1 | | | | | |
| 2 | | | | | |
| 3 | | SECTION 5 | SECTION 5 | SECTION 5 | SECTION |
| 4 | | | | | |
| 5 | | 17 | 18 | 19 | 20 |
| 6 | | LESS LOIT HOMESTEAD CREDIT | LESS LOIT RESIDENTIAL PROPERTY TAX CREDIT | NET CURRENT TAXES | DELINQUENT |
| 7 | TAXING DISTRICTS | | | | |
| 128 | TIF DISTRICTS | | | | |
| 129 | Calumet-Gary-003 | 19,235.53 | 0.00 | 980,499.85 | |
| 130 | Gary-Calumet-004 | 35,787.56 | 0.00 | 8,890,927.71 | |
| 131 | Griffith-006 | 20.23 | 0.00 | 4,332.49 | |
| 132 | Cedar Lake-Han-014 | 550.22 | 0.00 | 156,573.91 | |
| 133 | St John-Han-015 | 0.00 | 0.00 | 30,755.12 | |
| 134 | Hobart Corp-018 | 465.86 | 0.00 | 377,777.49 | |
| 135 | Hammond-023 | 754.64 | 0.00 | 15,682,097.24 | |
| 136 | East Chicago-024 | 0.00 | 0.00 | 9,203,259.44 | |
| 137 | Whiting-025 | 0.00 | 0.00 | 1,099,098.99 | |
| 138 | Munster-027 | 0.00 | 0.00 | 587,641.33 | |
| 139 | Crown Point-Ross-029 | 6,601.30 | 0.00 | 127,232.83 | |
| 140 | Merrillville-030 | 84.99 | 0.00 | 1,862,072.33 | |
| 141 | Dyer-034 | 93,263.66 | 0.00 | 2,364,583.74 | |
| 142 | St John Corp-035 | 387.88 | 0.00 | 529,778.39 | |
| 143 | Schererville-036 | 37,395.71 | 0.00 | 2,436,686.47 | |
| 144 | Crown Point-Cen-042 | 17,783.40 | 0.00 | 514,125.10 | |
| 145 | Cedar Lake-Center-043 | 290.05 | 0.00 | 73,029.14 | |
| 146 | Hobart Corp-046 | 1,448.00 | 0.00 | 2,855,999.47 | |

After the TIF LOIT Residential PTRC amounts have been entered, simultaneously press the CTRL “E” keys to return to the “DATA ENTRY MENU”.

| | A | HA | HB | HC | HD |
|-----|-----------------------|----------------------------|---|-------------------|------------|
| 1 | | | | | |
| 2 | | | | | |
| 3 | | SECTION 5 | SECTION 5 | SECTION 5 | SECTION |
| 4 | | | | | |
| 5 | | 17 | 18 | 19 | 20 |
| 6 | | LESS LOIT HOMESTEAD CREDIT | LESS LOIT RESIDENTIAL PROPERTY TAX CREDIT | NET CURRENT TAXES | DELINQUENT |
| 7 | TAXING DISTRICTS | | | | |
| 128 | TIF DISTRICTS | | | | |
| 129 | Calumet-Gary-003 | 19,235.53 | 19,958.16 | 960,541.69 | |
| 130 | Gary-Calumet-004 | 35,787.56 | 38,487.42 | 8,852,440.29 | |
| 131 | Griffith-006 | 20.23 | 25.52 | 4,306.97 | |
| 132 | Cedar Lake-Han-014 | 550.22 | 586.97 | 155,986.94 | |
| 133 | St John-Han-015 | 0.00 | 0.00 | 30,755.12 | |
| 134 | Hobart Corp-018 | 465.86 | 531.40 | 377,246.09 | |
| 135 | Hammond-023 | 754.64 | 722.84 | 15,681,374.40 | |
| 136 | East Chicago-024 | 0.00 | 0.00 | 9,203,259.44 | |
| 137 | Whiting-025 | 0.00 | 0.00 | 1,099,098.99 | |
| 138 | Munster-027 | 0.00 | 0.00 | 587,641.33 | |
| 139 | Crown Point-Ross-029 | 6,601.30 | 7,680.05 | 119,552.78 | |
| 140 | Merrillville-030 | 84.99 | 108.86 | 1,861,963.47 | |
| 141 | Dyer-034 | 93,263.66 | 105,527.49 | 2,259,056.25 | |
| 142 | St John Corp-035 | 387.88 | 682.59 | 529,095.80 | |
| 143 | Schererville-036 | 37,395.71 | 54,934.25 | 2,381,752.22 | |
| 144 | Crown Point-Cen-042 | 17,783.40 | 26,355.59 | 487,769.51 | |
| 145 | Cedar Lake-Center-043 | 290.05 | 410.08 | 72,619.06 | |
| 146 | Hobart Corp-046 | 1,448.00 | 1,714.31 | 2,864,266.16 | |

This concludes the TIF Data Entry.

NOTES

PART III

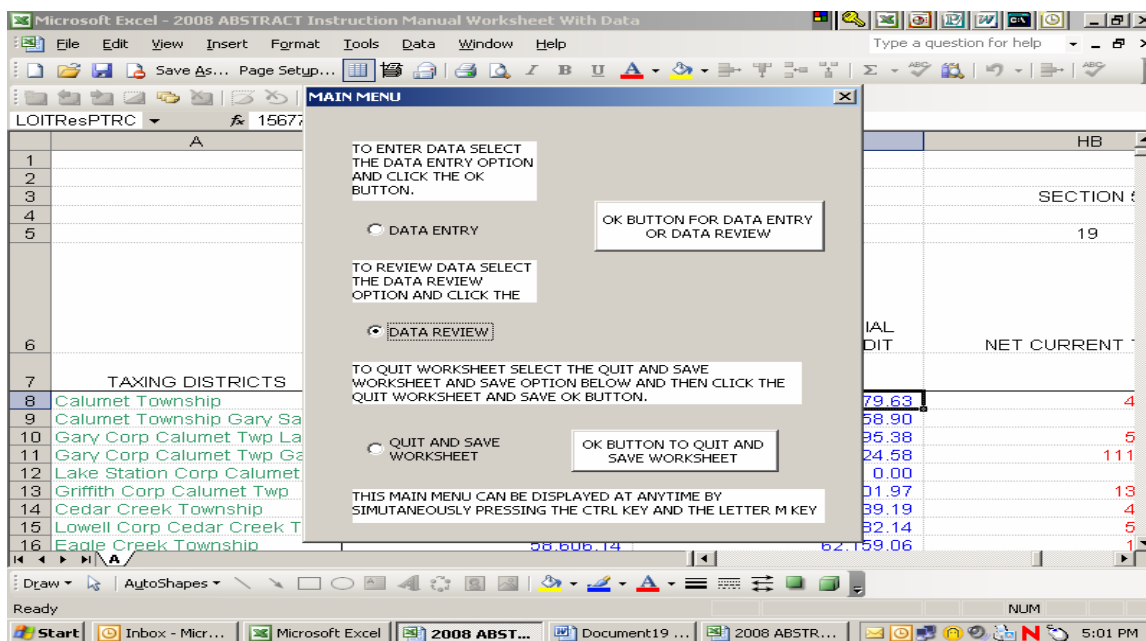
REVIEWING ABSTRACT

REVIEWING WORKSHEET

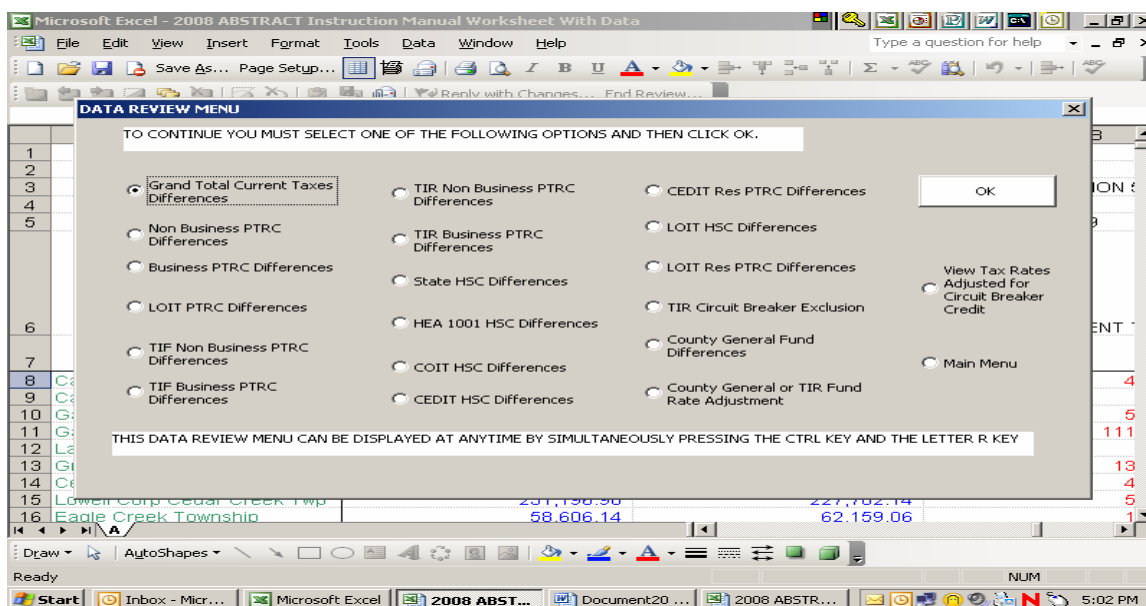
In the worksheet after Section 5 there are columns that calculate the Grand Total Current Taxes, the Property Tax Replacement Credit (State, and LOIT), the Homestead Credit (State, HEA 1001-2008 State, COIT, CEDIT and LOIT), the CEDIT Residential Property Tax Credit and the LOIT Residential Property Tax Credit. These calculations are based on the tax rates DLGF and you have entered to the worksheet and the assessed values and tax amounts you have entered to the worksheet. We refer to these calculation columns as “Review Area”. They help us and you to validate the data you have entered to the worksheet.

There will be differences in the “Rounding Difference Proof” columns, because there will be differences associated with rounding. Small rounding differences are ok and the abstract data that has been entered to the worksheet is most likely ok. Rounding differences will vary with the assessed value and tax amount. The larger the assessed value or tax amount is the larger the rounding difference is. Generally rounding differences are less the \$50.00, but if the assessed value and/or tax amount is hundreds of millions, then the rounding difference can be a few hundred dollars.

To begin the DATA REVIEW, then from the “MAIN MENU” select the DATA REVIEW button and click the “OK BUTTON FOR DATA ENTRY OR DATA REVIEW”.



To review the Grand Total Current Taxes Differences, then at the “DATA REVIEW MENU” select Grand Total Current Taxes Differences and click the OK button.



After clicking the OK button you will be taken to the Calculated Current Property Taxes Charged Difference Column.

Microsoft Excel - 2008 ABSTRACT Instruction Manual Worksheet With Data

GrandTotalCu... =ROUND(+\$G08:HL8,2)

| | HL | HM | HN |
|----|---|---|---------------------------------------|
| 1 | | | |
| 2 | | | |
| 3 | REVIEW AREA | REVIEW AREA | REVIEW AREA |
| 4 | | | |
| 5 | SEC 5 COL 6 | | SEC 5 COL 6 |
| 6 | CALCULATED CURRENT PROPERTY TAXES CHARGED | ROUNDING DIFFERENCE PROOF (COLUMN 6 SECTION 5 MINUS CALCULATED AMOUNT) | CALCULATED NON-PROPERTY TAXES CHARGED |
| 7 | TAXING DISTRICTS | | |
| 8 | Calumet Township | 7,999,775.12 | (0.34) |
| 9 | Calumet Township Gary Sanitar | 1,211,984.36 | 0.06 |
| 10 | Gary Corp Calumet Twp Lake R | 7,961,935.74 | (2.32) |
| 11 | Gary Corp Calumet Twp Gary S | 174,653,883.61 | 14.59 |
| 12 | Lake Station Corp Calumet Twp | 122,095.89 | 0.05 |
| 13 | Griffith Corp Calumet Twp | 25,888,477.99 | 0.43 |
| 14 | Cedar Creek Township | 9,176,904.78 | 2.88 |
| 15 | Lowell Corp Cedar Creek Twp | 9,509,862.16 | 1.36 |
| 16 | Eagle Creek Township | 3,031,476.12 | 1.98 |

The calculated current property taxes charged review area column is the calculation of taxes that is from taking the Total Net Value of Taxables from Column 34, Section 1B times the Approved Tax Rate from Column 35, Section 1B divided by 100.

**Total Net Value of Taxables (Column 34, Section 1B) X Approved Tax Rate
(Column 35, Section 1B) ÷ 100 = Calculated Current Property Taxes
Charged Review Area**

The amount in the Difference Column of the Calculated Current Property Taxes Charged Review Area is the difference between the calculated tax amount and the amount in Section 5 Column 6. This difference is a rounding difference.

The rounding difference should be a nominal amount, normally less than \$50.00 but can be more if the total taxes amount is several millions and should vary in proportion to the size of the taxing district. The larger the amount of taxes, the greater the rounding difference will be.

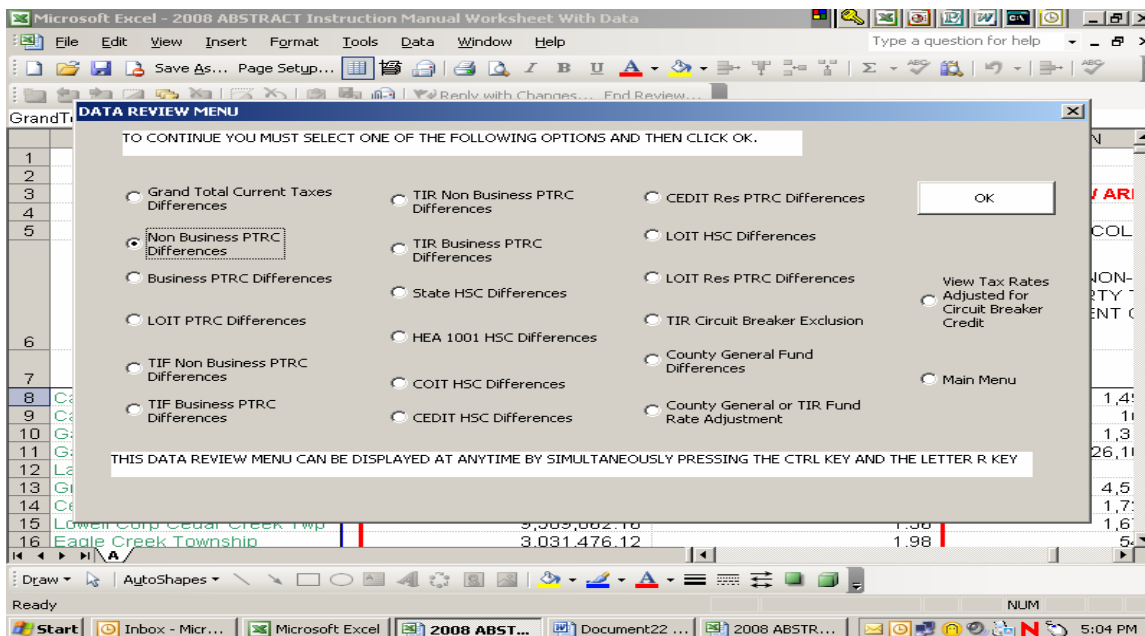
The Difference Column is seldom zero. There is almost always a rounding difference. A difference of zero normally only happens in a small taxing district with few parcels. Differences that are considered greater than normal rounding errors **must be resolved** prior to submitting the abstract.

Common reasons for differences greater than rounding:

1. Valuations reported in Section 1 **DO NOT** agree with tax duplicate valuations.
2. TIF increment value not entered correctly in Section 1.
3. Total current taxes reported in Section 5 **DO NOT** agree with tax duplicate.
4. TIF increment taxes not entered correctly in Section 5.
5. Statement processing charges and late assessment penalties reported in Section 5 **DO NOT** agree with tax duplicate.
6. The worksheet tax rate does not agree with the tax rate used to calculate tax statements. **(Note: all tax rates used to calculate tax statements MUST AGREE with the tax rate certified by the Department of Local Government Finance. If they do not, then you will be required to recalculate tax statements.)**
7. The tax rates certified by the Department of Local Government Finance should be the same rate that has been entered to the worksheet by the Department of Local Government Finance. **If they are not, then contact the State Auditor's Office immediately.**

After the Grand Total Current Taxes Differences have been reviewed, then simultaneously press the CTRL “R” keys to return to the “DATA REVIEW MENU”.

The next data to be reviewed is the Non Business PTRC Differences. To review the PTRC Differences, select the Non Business PTRC Differences button and click the OK button.



The calculation of the Less Non Business PTRC review area column is the Net Real Estate and Non Business Personal Property (Section 1A, Column 22) times the Approved Tax Rate (Section 1B, Column 35) divided by 100 times the Non-Business PTRC rate divided by 100.

$$\text{Net Real Estate and Non Business Personal Property (Section 1A, Column 22)} \times \text{Approved Tax Rate (Section 1B, Column 35)} \div 100 \times \text{Non Business PTRC Rate} \div 100 = \text{Review Area Less Non Business Property Tax Replacement Credit.}$$

The amounts in the Difference Column of the Less Non Business Property Tax Replacement Credit review area equals the difference between the calculated PTRC amount and the PTRC amount entered in Section 5, Column 7. This difference is a rounding difference. The rounding differences should be small amounts and should be less than the current property tax rounding differences. The difference should vary in proportion to the size of the taxing

district. The larger the dollar amount of the replacement credit the larger the rounding difference will be. The difference column should rarely equal zero.

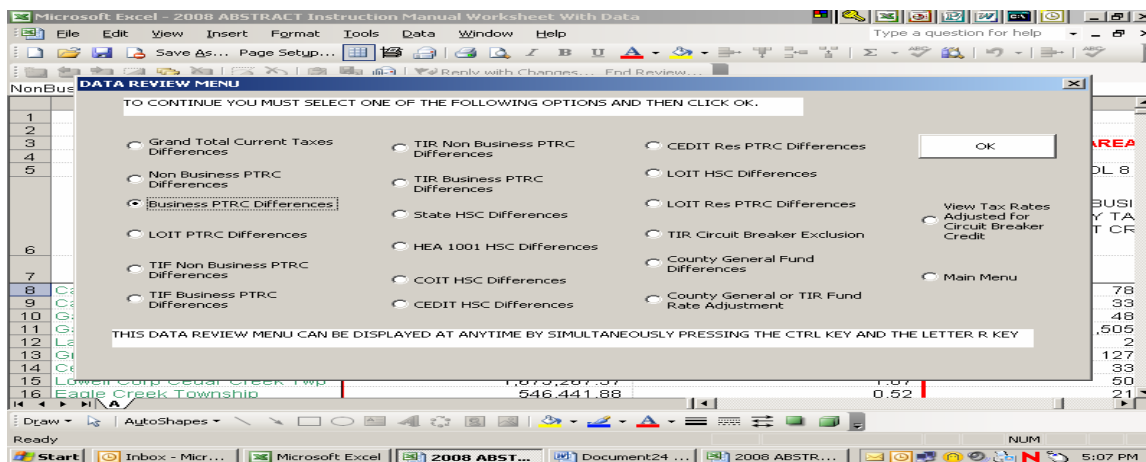
There is almost always a rounding difference. Differences that are greater than rounding **must be resolved** prior to submitting the abstract.

Some common reasons for differences greater than rounding are:

1. The Non Business PTRC amount reported in Section 5, Column 7 does not agree with the tax duplicate.
2. The worksheet Non Business PTRC rate does not agree with the Non Business PTRC rate used to calculate tax statements.
3. The Non Business PTRC rate entered by the Department of Local Government Finance in the tax rate area of the worksheet is not the same as the Non Business PTRC rate certified by the Department of Local Government Finance. **If they are not the same, then contact the State Auditor's Office immediately.**
4. The TIF Non Business PTRC amount was not entered in Section 5 correctly or the TIF Non Business PTRC rate was not entered in the tax rate area of the worksheet.

After the Non Business PTRC Differences have been reviewed, then simultaneously press the CTRL "R" keys to return to the "DATA REVIEW MENU".

The next data to be reviewed is the Business PTRC Differences. To review the Business PTRC Differences, select the Business PTRC Differences button and click the OK button.



The calculation of the Less Business PTRC review area column is the Net Value of Railroads, Utilities and Business Personal Property (Section 1B, Column 33) times the Approved Tax Rate (Section 1B, Column 35) divided by 100 times Business PTRC rate in divided by 100.

**Net Value of Railroads, Utilities and Business Personal Property
(Section 1B, Column 33) X Approved Tax Rate (Section 1B, Column
35) ÷ 100 X Business PTRC Rate ÷ 100 = Review Area "Less Business
Property Tax Replacement Credit.**

The amounts in the Difference Column of the Less Business Property Tax Replacement Credit review area equals the difference between the calculated Business PTRC amount and the Business PTRC amount entered in Section 5, Column 8. This difference is a rounding difference. The rounding differences should be small amounts and should be less than the current property tax rounding differences. The difference should vary in proportion to the size of the taxing district. The larger the dollar amount of the replacement credit the larger the rounding difference will be. The difference column should rarely equal zero. There is almost always a rounding difference. Differences that are greater than rounding must be resolved prior to submitting the abstract.

| | A | HP | HQ | HR |
|----|---|----|----|----|
| 1 | | | | |
| 2 | | | | |
| 3 | | | | |
| 4 | | | | |
| 5 | | | | |
| 6 | | | | |
| 7 | | | | |
| 8 | | | | |
| 9 | | | | |
| 10 | | | | |
| 11 | | | | |
| 12 | | | | |
| 13 | | | | |
| 14 | | | | |
| 15 | | | | |
| 16 | | | | |

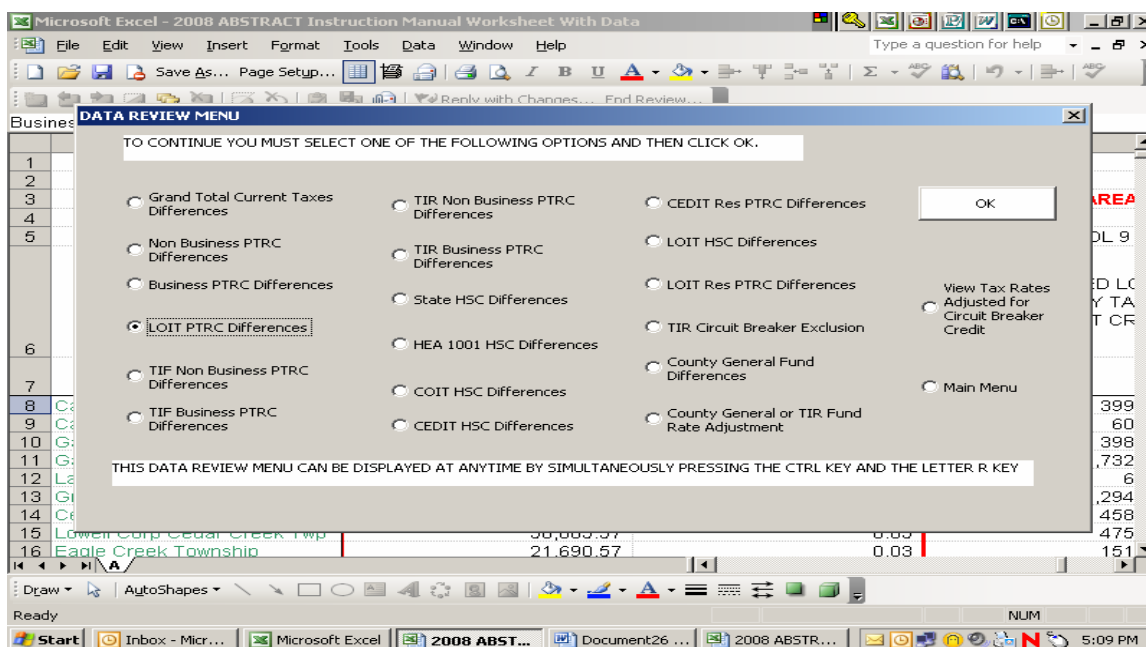
Some common reasons for differences greater than rounding are:

1. The Business PTRC amount reported in Section 5, Column 8 does not agree with the tax duplicate.
2. The worksheet Business PTRC rate does not agree with the Business PTRC rate used to calculate tax statements.

3. The Business PTRC rate entered by the Department of Local Government Finance in the tax rate area of the worksheet is not the same as the Business PTRC rate certified by the Department of Local Government Finance. **If they are not the same, then contact the State Auditor's Office immediately.**
4. The TIF Business PTRC amount was not entered in Section 5 correctly or the TIF Business PTRC rate was not entered in the tax rate area of the worksheet

After the Business PTRC Differences have been reviewed, then simultaneously, press the CTRL "R" keys to return to the "DATA REVIEW MENU".

The next data to be reviewed is the LOIT PTRC Differences. To review the LOIT PTRC Differences, select the LOIT PTRC Differences button and click the OK button



The calculation of the Less LOIT PTRC review area column is the Total Net Taxable Value (Section 1B, Column 34) times the Approved Tax Rate (Section 1B, Column 35) divided by 100 times the LOIT PTRC rate divided by 100.

Total Net Taxable Value (Section 1A, Column 34) X Approved Tax Rate (Section 1B, Column 35) ÷ 100 X LOIT PTRC Rate ÷ 100 = Review Area Less LOIT Property Tax Replacement Credit.

The amounts in the Difference Column of the Less LOIT Property Tax Replacement Credit review area equals the difference between the calculated

LOIT PTRC amount and the LOIT PTRC amount entered in Section 5, Column 9. This difference is a rounding difference. The rounding differences should be small amounts and should be less than the current property tax rounding differences. The difference should vary in proportion to the size of the taxing district. The larger the dollar amount of the replacement credit the larger the rounding difference will be. The difference column should rarely equal zero.

There is almost always a rounding difference. Differences that are greater than rounding **must be resolved** prior to submitting the abstract.

| | A | HR | HS | HT |
|----|-------------------------------|---|--|---|
| 1 | | | | |
| 2 | | | | |
| 3 | | REVIEW AREA | REVIEW AREA | REVIEW AREA |
| 4 | | | | |
| 5 | | SEC 5 COL 9 | | SEC 5 COL 10 |
| 6 | | CALCULATED LOIT PROPERTY TAX REPLACEMENT CREDIT | ROUNDING DIFFERENCE PROOF (COLUMN 9 SECTION 5 MINUS CALCULATED AMOUNT) | CALCULATED TIF BUSINESS PROPERTY REPLACEMENT CR |
| 7 | TAXING DISTRICTS | | | |
| 8 | Calumet Township | 399,988.76 | (0.10) | |
| 9 | Calumet Township Gary Sanitar | 60,599.22 | (0.02) | |
| 10 | Gary Corp Calumet Twp Lake R | 398,096.79 | (0.10) | |
| 11 | Gary Corp Calumet Twp Gary S | 8,732,694.18 | (2.18) | |
| 12 | Lake Station Corp Calumet Twp | 6,104.79 | 0.00 | |
| 13 | Griffith Corp Calumet Twp | 1,294,423.90 | (0.32) | |
| 14 | Cedar Creek Township | 458,845.24 | (0.11) | |
| 15 | Lowell Corp Cedar Creek Twp | 475,493.11 | (0.12) | |
| 16 | Eagle Creek Township | 151,573.81 | (0.04) | |

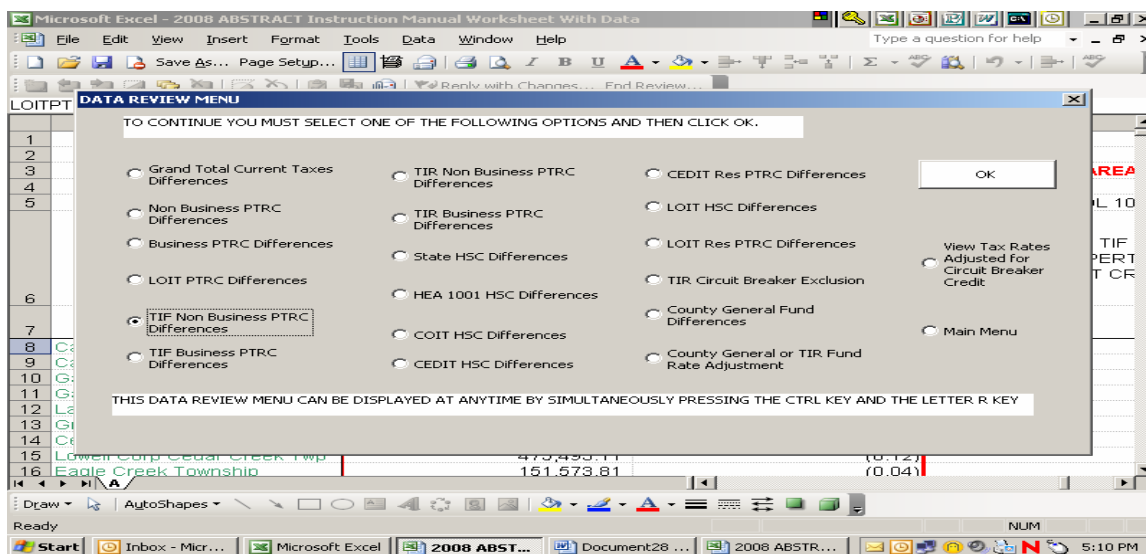
Some common reasons for differences greater than rounding are:

1. The LOIT PTRC amount reported in Section 5, Column 9 does not agree with the tax duplicate.
2. The worksheet LOIT PTRC rate does not agree with the LOIT PTRC rate used to calculate tax statements.
3. The LOIT PTRC rate entered by the county auditor in the tax rate area of the worksheet is not the same as the LOIT PTRC rate calculated by the county auditor.
4. The TIF LOIT PTRC amount was not entered in Section 5 correctly or the TIF LOIT PTRC rate was not entered in the tax rate area of the worksheet.

After the LOIT PTRC Differences have been reviewed, then simultaneously press the CTRL “R” keys to return to the “DATA REVIEW MENU”.

The next data to be reviewed is the TIF Non Business PTRC Differences. If your county does NOT have TIF, then you may continue checking the differences by selecting the State HSC Differences button.

To review the TIF Non Business PTRC Differences, select the TIF Non Business PTRC Differences button and click the OK button.



The calculation of the Less TIF Non Business PTRC Differences Review Area column is the Net Real Estate and Non Business Personal Property (Section 1A, Column 22 TIF District) divided by 100 times the Approved Tax Rate (Section 1B, Column 35) times the Non-Business PTRC rate in divided by 100.

Net Real Estate and Non Business Personal Property TIF District (Section 1A, Column 22) ÷ 100 X Approved Tax Rate (Section 1B, Column 35) X Non Business PTRC Rate ÷ 100 = Review Area “Less TIF Non Business Property Tax Replacement Credit.”

The amounts in the Difference Column of the Less TIF Non Business Property Tax Replacement Credit review area equals the difference between the calculated TIF Non Business PTRC amount and the TIF Non Business PTRC amount entered in Section 5, Column 10. This difference is a rounding difference. The rounding differences should be small amounts and should be less than the current property tax rounding differences. The difference should vary in proportion to the size of the taxing district.

The larger the dollar amount of the replacement credit the larger the rounding difference will be. The difference column should rarely equal zero.

There is almost always a rounding difference. Differences that are greater than rounding ***must be resolved*** prior to submitting the abstract.

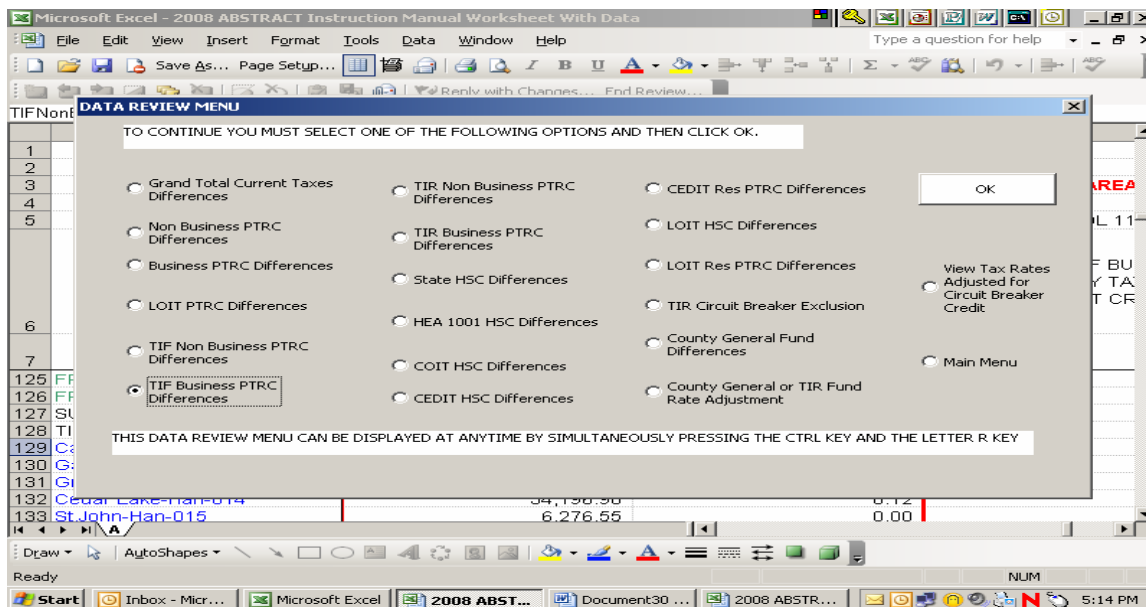
| | A | HT | HU | HV |
|-----|--------------------|---|--|--|
| 1 | | | | |
| 2 | | | | |
| 3 | | REVIEW AREA | REVIEW AREA | REVIEW AREA |
| 4 | | | | |
| 5 | | SEC 5 COL 10 | | SEC 5 COL 11 |
| 6 | | CALCULATED TIF NON BUSINESS PROPERTY TAX REPLACEMENT CREDIT | ROUNDING DIFFERENCE PROOF (COLUMN 10 SECTION 5 MINUS CALCULATED AMOUNT) | CALCULATED TIF BU PROPERTY TA REPLACEMENT CR |
| 7 | TAXING DISTRICTS | | | |
| 125 | FREE | 0.00 | 0.00 | |
| 126 | FREE | 0.00 | 0.00 | |
| 127 | SUBTOTAL | \$0.00 | \$0.00 | |
| 128 | TIF DISTRICTS | | | |
| 129 | Calumet -Gary-003 | 276,390.34 | 0.01 | |
| 130 | Gary-Calumet-004 | 2,726,263.02 | 0.00 | |
| 131 | Griffith-006 | 1,098.56 | 0.00 | |
| 132 | Cedar Lake-Han-014 | 34,196.90 | 0.12 | |
| 133 | St.John-Han-015 | 6,276.55 | 0.00 | |

Some common reasons for differences greater than rounding are:

1. The TIF Non Business PTRC amount reported in Section 5, Column 10 does not agree with the tax duplicate.
2. The worksheet TIF Non Business PTRC rate does not agree with the TIF Non Business PTRC rate used to calculate tax statements.
3. The Non Business PTRC rate entered in the TIF District in the tax rate area of the worksheet is not the same as the Non Business PTRC rate certified by the Department of Local Government Finance.
4. The TIF Non Business PTRC amount was not entered in Section 5 correctly or the TIF Non Business PTRC rate was not entered in the tax rate area of the worksheet
5. The TIR Non Business PTRC amount was not subtracted from Section 5, column 10.

After the TIF Non Business PTRC Differences have been reviewed, then simultaneously, press the CTRL "R" keys to return to the "DATA REVIEW MENU".

The next data to be reviewed is the TIF Business PTRC Differences. To review the TIF Business PTRC Differences, select the TIF Business PTRC Differences button and click the OK button.



The calculation of the Less TIF Business PTRC review area column is the Net Value of Railroads, Utilities and Business Personal Property (Section 1B, Column 33 TIF District) divided by 100 times the Approved Tax Rate (Section 1B, Column 35) times Business PTRC rate divided by 100.

Net Value of Railroads, Utilities and Business Personal Property (Section 1B, Column 33) ÷ 100 X Approved Tax Rate (Section 1B, Column 35) X Business PTRC Rate ÷ 100 = Review Area "Less TIF Business Property Tax Replacement Credit."

The amounts in the Difference Column of the Less TIF Business Property Tax Replacement Credit review area equals the difference between the calculated TIF Business PTRC amount and the TIF Business PTRC amount entered in Section 5, Column 11. This difference is a rounding difference. The rounding differences should be small amounts and should be less than the current property tax rounding differences. The difference should vary in proportion to the size of the taxing district. The larger the dollar amount of the replacement credit the larger the rounding difference will be. The difference column should rarely equal zero.

There is almost always a rounding difference. Differences that are greater than rounding **must be resolved** prior to submitting the abstract.

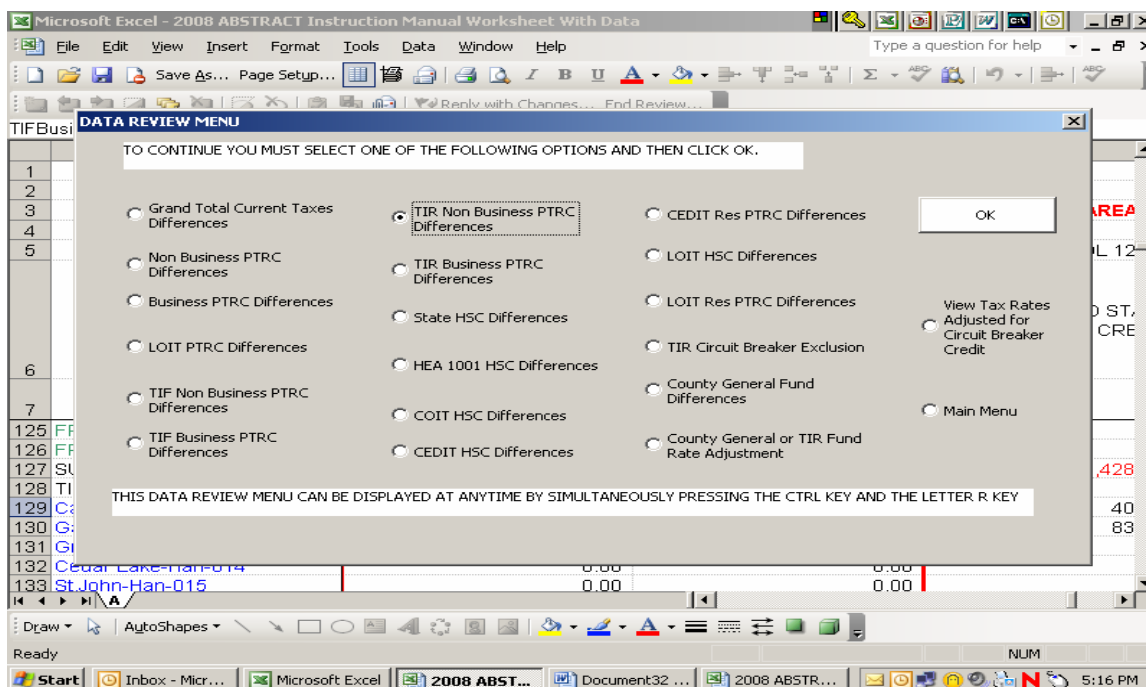
| | A | HV | HW | HX |
|-----|--------------------|---|---|---------------------------------|
| 1 | | | | |
| 2 | | | | |
| 3 | | REVIEW AREA | REVIEW AREA | REVIEW AREA |
| 4 | | | | |
| 5 | | SEC 5 COL 11 | | SEC 5 COL 12 |
| 6 | | CALCULATED TIF BUSINESS PROPERTY TAX REPLACEMENT CREDIT | ROUNDING DIFFERENCE PROOF (COLUMN 11 SECTION 5 MINUS CALCULATED AMOUNT) | CALCULATED ST, HOMESTEAD CRE |
| 7 | TAXING DISTRICTS | | | |
| 125 | FREE | 0.00 | 0.00 | |
| 126 | FREE | 0.00 | 0.00 | |
| 127 | SUBTOTAL | \$0.00 | \$0.00 | \$33,428 |
| 128 | TIF DISTRICTS | | | |
| 129 | Calumet -Gary-003 | 0.00 | 0.00 | 40 |
| 130 | Gary-Calumet-004 | 0.00 | 0.00 | 83 |
| 131 | Griffith-006 | 0.00 | 0.00 | |
| 132 | Cedar Lake-Han-014 | 0.00 | 0.00 | |
| 133 | St.John-Han-015 | 0.00 | 0.00 | |

Some common reasons for differences greater than rounding are:

1. The Business PTRC amount reported in Section 5, Column 11 does not agree with the tax duplicate.
2. The worksheet Business PTRC rate does not agree with the Business PTRC rate used to calculate tax statements.
3. The Business PTRC rate entered in the TIF District in the tax rate area of the worksheet is not the same as the Business PTRC rate certified by the Department of Local Government Finance.
4. The TIF Business PTRC amount was not entered in Section 5 correctly or the TIF Business PTRC rate was not entered in the tax rate area of the worksheet.
5. The TIR Business PTRC amount was not subtracted from Section 5, Column 11.

After the TIF Business PTRC Differences have been reviewed, simultaneously, press the CTRL "R" keys to return to the "DATA REVIEW MENU".

The next data to be reviewed is the TIR Non Business PTRC Differences. To review the TIR Non Business PTRC Differences, select the TIR Non Business PTRC Differences button and click the OK button.



The calculation of the TIR Non Business PTRC Differences Review Area column is the Net Real Estate and Non Business Personal Property (Section 1A, Column 22 TIF District) divided by 100 times the Approved TIR Tax Rate times the Non-Business PTRC rate divided by 100.

**Net Real Estate and Non Business Personal Property TIF District
(Section 1A, Column 22) ÷ 100 X Approved TIR Tax Rate X
Non Business PTRC Rate ÷ 100 = Review Area “Less TIF Non
Business Property Tax Replacement Credit.**

The amounts in the Difference Column of the Less Non Business Property Tax Replacement Credit review on the TIF district line equals the difference between the calculated TIR Non Business PTRC amount and the TIR Non Business PTRC amount entered in Section 5, Column 7. This difference is a rounding difference. The rounding differences should be small amounts and should be less than the current property tax rounding differences. The difference should vary in proportion to the size of the taxing district.

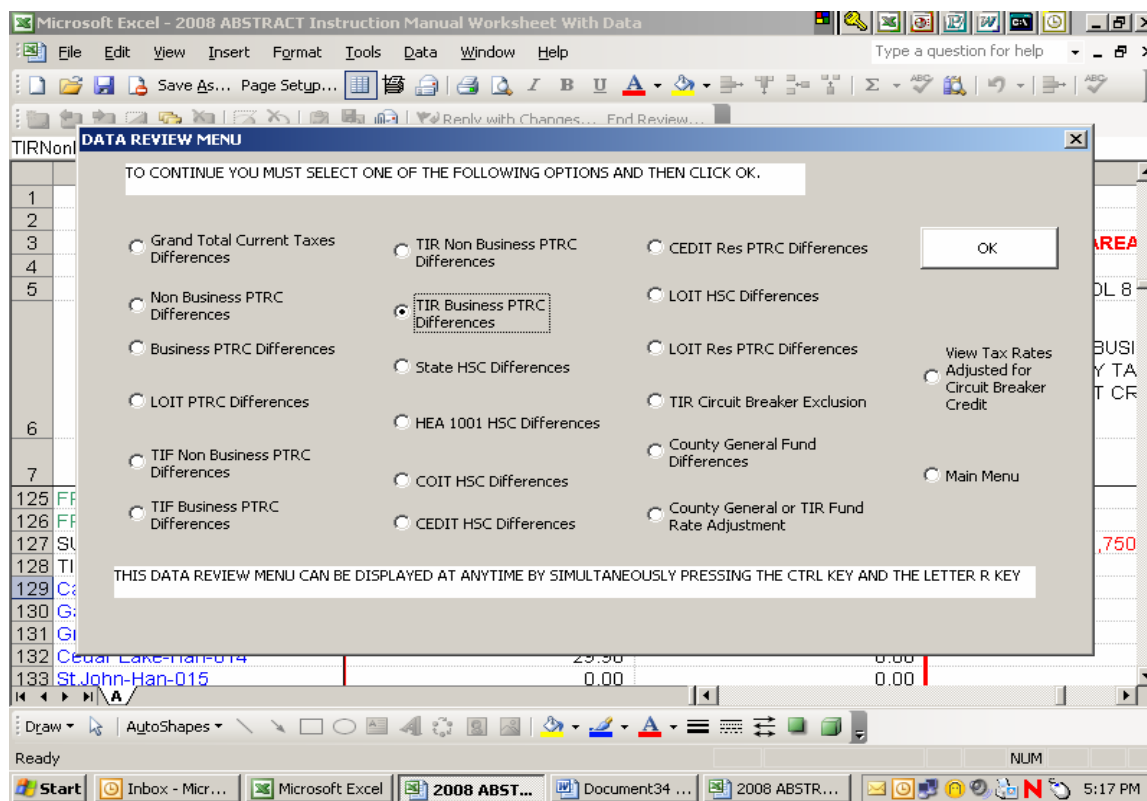
| | HN | HO | HP |
|-----|---|--|--|
| 1 | | | |
| 2 | | | |
| 3 | REVIEW AREA | REVIEW AREA | REVIEW AREA |
| 4 | | | |
| 5 | SEC 5 COL 7 | | SEC 5 COL 8 |
| 6 | CALCULATED NON-BUSINESS PROPERTY TAX REPLACEMENT CREDIT | ROUNDING DIFFERENCE PROOF (COLUMN 7 SECTION 5 MINUS CALCULATED AMOUNT) | CALCULATED BUSI PROPERTY TA REPLACEMENT CR |
| 7 | TAXING DISTRICTS | | |
| 125 | FREE | 0.00 | 0.00 |
| 126 | FREE | 0.00 | 0.00 |
| 127 | SUBTOTAL | \$159,316,332.44 | \$19.41 |
| 128 | TIF DISTRICTS | | |
| 129 | Calumet -Gary-003 | 364.35 | 0.00 |
| 130 | Gary-Calumet-004 | 3,568.23 | 0.00 |
| 131 | Griffith-006 | 0.00 | 0.00 |
| 132 | Cedar Lake-Han-014 | 29.90 | 0.00 |
| 133 | St.John-Han-015 | 0.00 | 0.00 |

Some common reasons for differences greater than rounding are:

1. The Non Business TIR PTRC amount reported in Section 5, Column 7 does not agree with the tax duplicate.
2. The worksheet Non Business TIR PTRC rate does not agree with the Non Business TIR PTRC rate used to calculate tax statements.
3. The Non Business PTRC rate entered in the TIF District in the tax rate area of the worksheet is not the same as the Non Business PTRC rate certified by the Department of Local Government Finance.
4. The TIR Non Business PTRC amount was not entered in Section 5 correctly or the Non Business PTRC rate was not entered in the tax rate area of the worksheet.

After the TIR Non Business PTRC Differences have been reviewed, then simultaneously, press the CTRL "R" keys to return to the "DATA REVIEW MENU".

The next data to be reviewed is the TIR Business PTRC Differences. To review the TIR Business PTRC Differences, select the TIR Business PTRC Differences button and click the OK button.



The calculation of the TIR Business PTRC review area column is the Net Value of Railroads, Utilities and Business Personal Property (Section 1B, Column 33 TIF District) divided by 100 times the Approved TIR Tax Rate times Business PTRC rate in divided by 100.

**Net Value of Railroads, Utilities and Business Personal Property
(Section 1B, Column 33) ÷ 100 X Approved TIR Tax Rate X Business
PTRC Rate ÷ 100 = Review Area “Less TIF Business Property Tax
Replacement Credit.**

The amounts in the Difference Column of the TIR District Business Property Tax Replacement Credit review area equals the difference between the calculated TIR Business PTRC amount and the TIR Business PTRC amount entered in Section 5, Column 8. This difference is a rounding difference. The rounding differences should be small amounts and should be less than the current property tax rounding differences. The difference should vary in proportion to the size of the taxing district. The larger the dollar amount of the replacement credit the larger the rounding difference will be. The difference column should rarely equal zero.

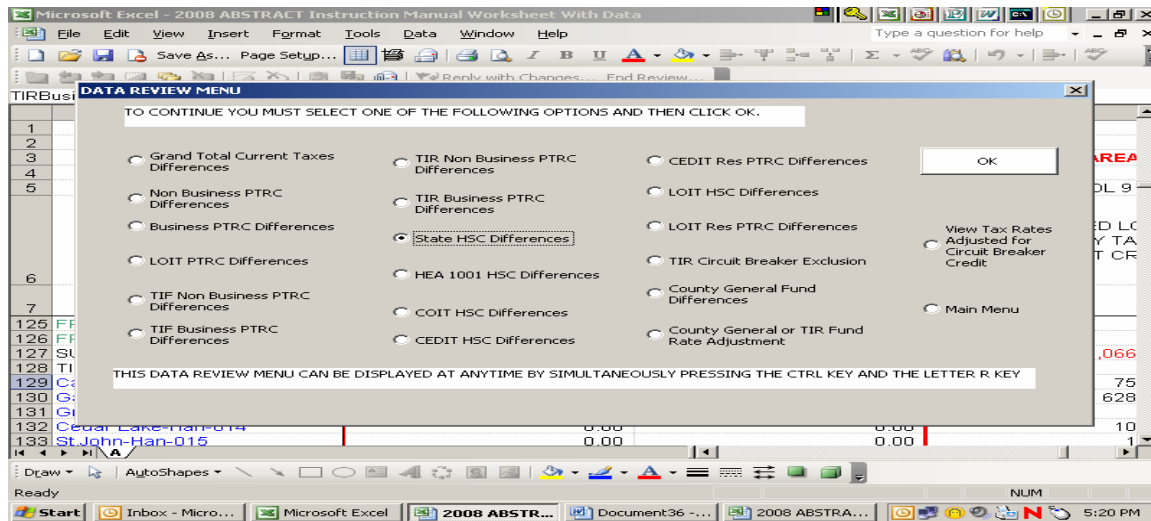
| | A | HP | HQ | HR |
|-----|--------------------|---|---|---|
| 1 | | | | |
| 2 | | | | |
| 3 | | REVIEW AREA | REVIEW AREA | REVIEW AREA |
| 4 | | | | |
| 5 | | SEC 5 COL 8 | | SEC 5 COL 9 |
| 6 | | CALCULATED BUSINESS PROPERTY TAX REPLACEMENT CREDIT | ROUNDING DIFFERENCE PROOF (COLUMN 8 SECTION 5 MINUS CALCULATED AMOUNT) | CALCULATED BUSINESS PROPERTY TAX REPLACEMENT CREDIT |
| 7 | TAXING DISTRICTS | | | |
| 125 | FREE | 0.00 | 0.00 | |
| 126 | FREE | 0.00 | 0.00 | |
| 127 | SUBTOTAL | \$11,750,216.46 | \$1.98 | \$49,066 |
| 128 | TIF DISTRICTS | | | |
| 129 | Calumet-Gary-003 | 0.00 | 0.00 | 75 |
| 130 | Gary-Calumet-004 | 0.00 | 0.00 | 628 |
| 131 | Griffith-006 | 0.00 | 0.00 | |
| 132 | Cedar Lake-Han-014 | 0.00 | 0.00 | 10 |
| 133 | St.John-Han-015 | 0.00 | 0.00 | 1 |

Some common reasons for differences greater than rounding are:

1. The TIR Business PTRC amount reported in Section 5, Column 8 does not agree with the tax duplicate.
2. The worksheet TIR Business PTRC rate does not agree with the TIR Business PTRC rate used to calculate tax statements.
3. The Business PTRC rate entered in the TIF District in the tax rate area of the worksheet is not the same as the Business PTRC rate certified by the Department of Local Government Finance.
4. The TIF TIR Business PTRC amount was not entered in Section 5 correctly or the TIF TIR Business PTRC rate was not entered in the tax rate area of the worksheet.

After the TIF TIR Business PTRC Differences have been reviewed, then simultaneously, press the CTRL "R" keys to return to the "DATA REVIEW MENU".

The next data to be reviewed is the State HSC Differences. To review the State HSC Differences, select the State HSC Differences button and click the OK button.



The calculation of the Less State Homestead Credit Review Area column is as follows: Net Homestead Value from Section 1B, Column 36 times the Approved Tax Rate from Section 1B, Column 35 divided by 100 equals the Gross Homestead Taxes. Next, take the Gross Homestead Taxes time the Non Business PTRC rate divided by 100 equals the State Property Tax Replacement Credit. Then take the Gross Homestead Taxes times the LOIT PTRC rate divided by 100 to equal the LOIT PTRC amount. The Gross Homestead Taxes minus the State PTRC minus the LOIT PTRC amount equals the Net Homestead Taxes. The Net Homestead Taxes times the State HSC Rate divided by 100 equals the Review Area of State Homestead Credit.

**Net Homestead Value (Section 1B, Column 36) X Approved Tax Rate
(Section 1B, Column 35) ÷ 100= Gross Homestead Taxes**

**Gross Homestead Taxes X Non Business PTRC Rate ÷100 =
State Property Tax Replacement Credit**

**Gross Homestead Taxes X LOIT PTRC Rate ÷100 =
LOIT Property Tax Replacement Credit**

**Gross Homestead Taxes minus State Property
Tax Replacement Credit minus LOIT Property Tax Replacement Credit =
Net Homestead Taxes**

**Net Homestead Taxes X State HSC Rate ÷100 =
Review Area State Homestead Credit**

| | A | HX | HY | HZ |
|----|-------------------------------|-----------------------------------|--|-----------------------------------|
| 1 | | | | |
| 2 | | | | |
| 3 | | REVIEW AREA | REVIEW AREA | REVIEW AREA |
| 4 | | | | |
| 5 | | SEC 5 COL 12 | | SEC 5 COL 13 |
| 6 | | CALCULATED STATE HOMESTEAD CREDIT | ROUNDING DIFFERENCE PROOF (COLUMN 12 SECTION 5 MINUS CALCULATED AMOUNT) | CALCULATED HEA 10 STATE HOMESTEAD |
| 7 | TAXING DISTRICTS | | | |
| 8 | Calumet Township | 317,109.77 | (0.08) | 631 |
| 9 | Calumet Township Gary Sanitar | 1,323.18 | 0.00 | 2 |
| 10 | Gary Corp Calumet Twp Lake R | 107,422.42 | (0.03) | 194 |
| 11 | Gary Corp Calumet Twp Gary S | 4,034,506.56 | (1.01) | 6,533 |
| 12 | Lake Station Corp Calumet Twp | 0.00 | 0.00 | |
| 13 | Griffith Corp Calumet Twp | 1,207,938.19 | (0.30) | 2,504 |
| 14 | Cedar Creek Township | 402,082.36 | (0.10) | 971 |
| 15 | Lowell Corp Cedar Creek Twp | 412,917.77 | (0.10) | 872 |
| 16 | Eagle Creek Township | 90,660.78 | (0.02) | 221 |

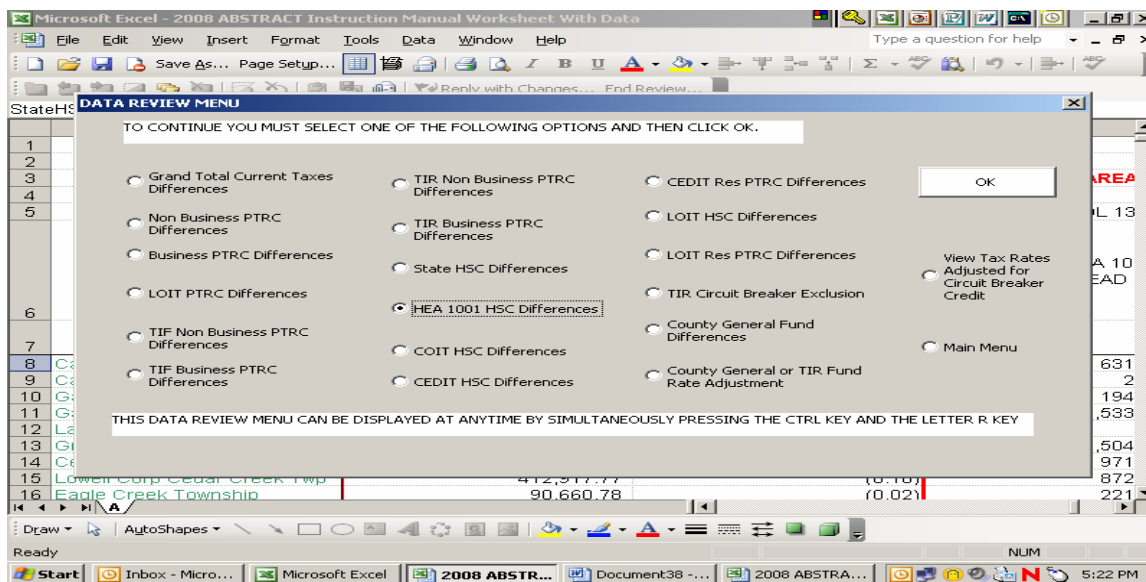
The amount in the Difference Column of the State Homestead Credit review area equals the difference between the calculated State HSC amount and the State HSC amount entered in Section 5, Column 12. This difference is a rounding difference. The rounding differences should be small amounts and should be less than the current property tax rounding differences. The larger the dollar amount of the homestead credit the larger the rounding difference will be. The difference column should rarely equal zero.

Some common reasons for differences greater than rounding:

1. The State Homestead Credit amount reported in Section 5, Column 12 does not agree with the tax duplicate.
2. The worksheet State Homestead Credit Rate does not agree with the State Homestead Credit used to calculate Tax Statements.
3. The Net Homestead Value was not entered in Section 1B, Column 36 or the amount entered does not agree with tax duplicates.
4. The TIF State Homestead Credit amount was not entered in Section 5 correctly or the TIF State Homestead Credit rate was not entered in the tax rate area of the worksheet.

After the STATE HSC Differences have been verified, then simultaneously press the CTRL "R" keys to return to the "DATA REVIEW MENU".

The next data to be reviewed is the HEA 1001-2008 State HSC Differences. To review the HEA 1001-2008 State HSC Differences, select the HEA 1001 HSC Differences button and click the OK button.



The calculation of the Less HEA 1001-2008 State Homestead Credit Review Area column is as follows: Net Homestead Value from Section 1B, Column 36 times the Approved Tax Rate from Section 1B, Column 35 divided by 100 equals the Gross Homestead Taxes. Next, take the Gross Homestead Taxes time the Non Business PTRC rate divided by 100 equals the State Property Tax Replacement Credit. Take the Gross Homestead Tax times the LOIT PTRC rate divided by 100 equals the LOIT Property Tax Replacement Credit. The Gross Homestead Taxes minus the State PTRC minus the LOIT PTRC equals the Net Homestead Taxes. The Net Homestead Taxes times the HEA 1001-2008 State HSC Rate divided by 100 equals the Review Area of HEA 1001-2008 State Homestead Credit.

**Net Homestead Value (Section 1B, Column 36) X Approved Tax Rate
(Section 1B, Column 35) ÷ 100 = Gross Homestead Taxes**

**Gross Homestead Taxes X Non Business PTRC Rate ÷ 100 =
State Property Tax Replacement Credit**

**Gross Homestead Taxes X LOIT PTRC Rate ÷ 100 = LOIT Property Tax
Replacement Credit**

**Gross Homestead Taxes minus State Property
Tax Replacement Credit minus LOIT Property Tax Replacement Credit =
Net Homestead Taxes**

**Net Homestead Taxes X HEA 1001-2008 State HSC Rate ÷ 100 =
Review Area HEA 1001-2008 State Homestead Credit**

| | A | HZ | IA | IB |
|----|-------------------------------|--|---|--------------------------------|
| 1 | | | | |
| 2 | | | | |
| 3 | | REVIEW AREA | REVIEW AREA | REVIEW AREA |
| 4 | | SEC 5 COL 13 | | SEC 5 COL 14 |
| 5 | | | | |
| 6 | | CALCULATED HEA 1001-2008 STATE HOMESTEAD CREDIT | ROUNDING DIFFERENCE PROOF (COLUMN 13 SECTION 5 MINUS CALCULATED AMOUNT) | CALCULATED CC HOMESTEAD CRE |
| 7 | TAXING DISTRICTS | | | |
| 8 | Calumet Township | 631,621.90 | (0.16) | 88 |
| 9 | Calumet Township Gary Sanitar | 2,684.67 | 0.00 | |
| 10 | Gary Corp Calumet Twp Lake R | 194,899.05 | (0.05) | 30 |
| 11 | Gary Corp Calumet Twp Gary S | 6,533,546.68 | (1.63) | 1,129 |
| 12 | Lake Station Corp Calumet Twp | 0.00 | 0.00 | |
| 13 | Griffith Corp Calumet Twp | 2,504,873.38 | (0.63) | 338 |
| 14 | Cedar Creek Township | 971,641.09 | (0.24) | 112 |
| 15 | Lowell Corp Cedar Creek Twp | 872,286.87 | (0.22) | 115 |
| 16 | Eagle Creek Township | 221,116.10 | (0.06) | 25 |

The amount in the Difference Column of the HEA 1001-2008 State Homestead Credit review area equals the difference between the calculated HEA 1001-2008 State HSC amount and the HEA 1001-2008 State HSC amount entered in Section 5, Column 13. This difference is a rounding difference. The rounding differences should be small amounts and should be less than the current property tax rounding differences. The larger the dollar amount of the HEA 1001-2008 State homestead credit the larger the rounding difference will be. The difference column should rarely equal zero.

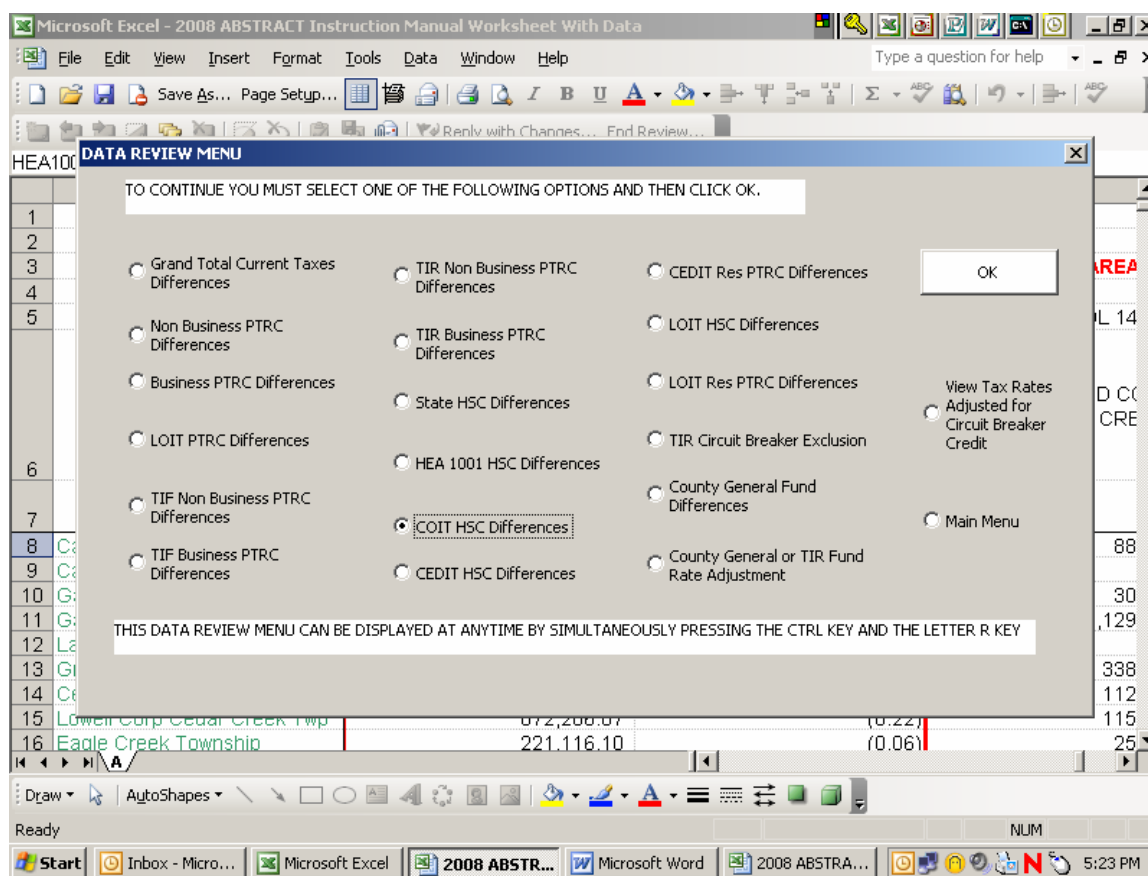
Some common reasons for differences greater than rounding:

1. The HEA 1001-2008 State Homestead Credit amount reported in Section 5, Column 13 does not agree with the tax duplicate.

2. The worksheet HEA 1001-2008 State Homestead Credit rate does not agree with the HEA 1001-2008 State Homestead Credit rate used to calculate Tax Statements or the rate was not entered in the tax rate area of the worksheet.
3. The Net Homestead Value was not entered in Section 1B, Column 36 or the amount entered does not agree with tax duplicates.
4. The TIF HEA 1001-2008 State Homestead Credit amount was not entered in Section 5 correctly or the TIF HEA 1001-2008 State Homestead Credit rate was not entered in the tax rate area of the worksheet.

After the HEA 1001-2008 State HSC Differences have been verified, then simultaneously press the CTRL “R” keys to return to the “DATA REVIEW MENU”.

If applicable, the next data to be reviewed is the COIT HSC Differences. To review the COIT HSC Differences, select the COIT HSC Differences button and click the OK button.



The calculation of the Less COIT Homestead Credit Review Area column is as follows: Net Homestead Value from Section 1B, Column 36 times the Approved Tax Rate from Section 1B, Column 35 divided by 100 equals the Gross Homestead Taxes. Next, take the Gross Homestead Taxes time the Non Business PTRC rate divided by 100 equals the State Property Tax Replacement Credit. Take the Gross Homestead Tax times the LOIT PTRC rate divided by 100 equals the LOIT Property Tax Replacement Credit. The Gross Homestead Taxes minus the State PTRC minus the LOIT PTRC equals the Net Homestead Taxes. The Net Homestead Taxes time the COIT HSC Rate divided by 100 equals the Review Area of COIT Homestead Credit.

**Net Homestead Value (Section 1B, Column 36) X Approved Tax Rate
(Section 1B, Column 35) ÷ 100 = Gross Homestead Taxes**

**Gross Homestead Taxes X Non Business PTRC Rate ÷ 100 =
State Property Tax Replacement Credit**

**Gross Homestead Taxes X LOIT PTRC Rate ÷ 100 = LOIT Property Tax
Replacement Credit**

**Gross Homestead Taxes minus State Property
Tax Replacement Credit minus LOIT Property Tax Replacement Credit =
Net Homestead Taxes**

**Net Homestead Taxes X COIT HSC Rate ÷ 100 =
Review Area COIT Homestead Credit**

The amount in the Difference Column of the COIT Homestead Credit review area equals the difference between the calculated COIT HSC amount and the COIT HSC amount entered in Section 5, Column 14. This difference is a rounding difference. The rounding differences should be small amounts and should be less than the current property tax rounding differences. The larger the dollar amount of the COIT homestead credit the larger the rounding difference will be. The difference column should rarely equal zero.

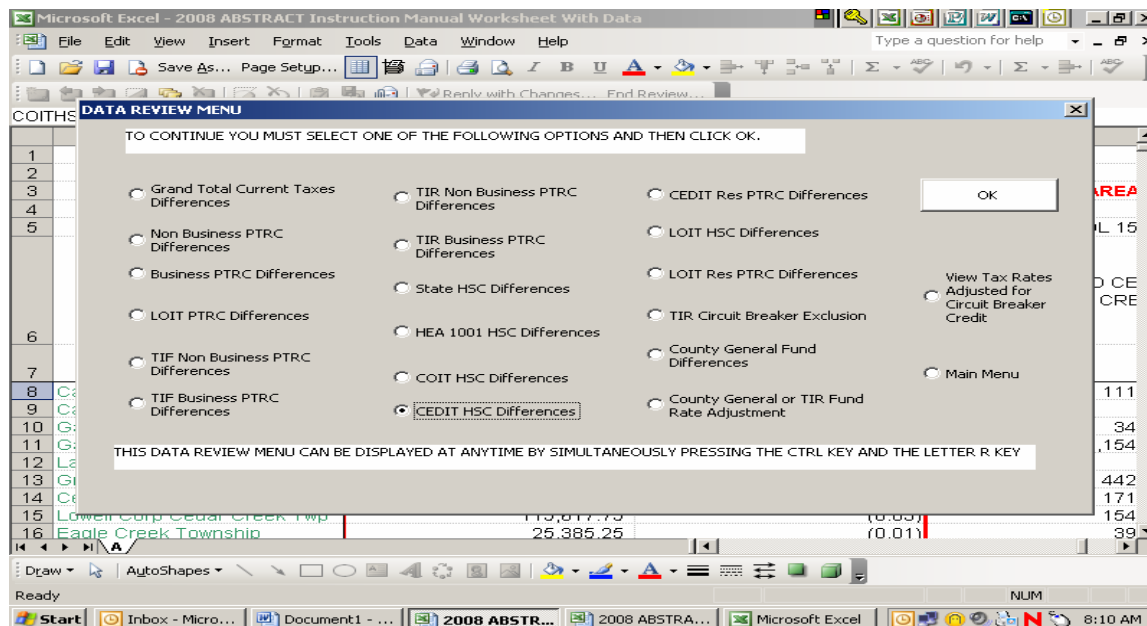
| | A | IB | IC | ID |
|----|-------------------------------|-------------------------------------|---|--------------------------------|
| 1 | | | | |
| 2 | | | | |
| 3 | | REVIEW AREA | REVIEW AREA | REVIEW AREA |
| 4 | | | | |
| 5 | | SEC 5 COL 14 | | SEC 5 COL 15 |
| 6 | | CALCULATED COIT HOMESTEAD CREDIT | ROUNDING DIFFERENCE PROOF (COLUMN 14 SECTION 5 MINUS CALCULATED AMOUNT) | CALCULATED CE HOMESTEAD CRE |
| 7 | TAXING DISTRICTS | | | |
| 8 | Calumet Township | 88,791.18 | (0.02) | 111 |
| 9 | Calumet Township Gary Sanitar | 370.49 | 0.00 | |
| 10 | Gary Corp Calumet Twp Lake R | 30,078.38 | (0.01) | 34 |
| 11 | Gary Corp Calumet Twp Gary S | 1,129,672.23 | (0.28) | 1,154 |
| 12 | Lake Station Corp Calumet Twp | 0.00 | 0.00 | |
| 13 | Griffith Corp Calumet Twp | 338,217.38 | (0.08) | 442 |
| 14 | Cedar Creek Township | 112,583.75 | (0.03) | 171 |
| 15 | Lowell Corp Cedar Creek Twp | 115,617.75 | (0.03) | 154 |
| 16 | Eagle Creek Township | 25,385.25 | (0.01) | 39 |

Some common reasons for differences greater than rounding:

1. The COIT Homestead Credit amount reported in Section 5, Column 14 does not agree with the tax duplicate.
2. The worksheet COIT Homestead Credit Rate does not agree with the COIT Homestead Credit used to calculate Tax Statement.
3. The Net Homestead Value was not entered in Section 1B, Column 36 or the amount entered does not agree with tax duplicates.
4. The TIF COIT Homestead Credit amount was not entered in Section 5 correctly or the TIF COIT Homestead Credit rate was not entered in the tax rate area of the worksheet.

After the COIT HSC Differences have been reviewed, then simultaneously press the CTRL "R" keys to return to the "DATA REVIEW MENU".

If applicable, the next data to be reviewed is the CEDIT HSC Differences. To review the CEDIT HSC Differences, select the CEDIT HSC Differences button and click the OK button.



The calculation of the Less CEDIT Homestead Credit Review Area column is as follows: Net Homestead Value from Section 1B, Column 36 times the Approved Tax Rate from Section 1B, Column 35 divided by 100 equals the Gross Homestead Taxes. Next, take the Gross Homestead Taxes time the Non Business PTRC rate divided by 100 equals the State Property Tax Replacement Credit. Then take the Gross Homestead Value times LOIT PTRC rate divided by 100 equals the LOIT PTRC amount. The Gross Homestead Taxes minus the State PTRC minus the LOIT PTRC equals the Net Homestead Taxes. The Net Homestead Taxes time the CEDIT HSC Rate divided by 100 equals the Review Area of CEDIT Homestead Credit.

**Net Homestead Value (Section 1B, Column 36) X Approved Tax Rate
(Section 1B, Column 35) ÷ 100 = Gross Homestead Taxes**

**Gross Homestead Taxes X Non Business PTRC Rate ÷ 100 =
State Property Tax Replacement Credit**

**Gross Homestead Taxes X LOIT PTRC Rate ÷ 100 = LOIT Property Tax
Replacement Credit**

**Gross Homestead Taxes minus State Property
Tax Replacement Credit minus LOIT Property Tax Replacement Credit =
Net Homestead Taxes**

**Net Homestead Taxes X CEDIT HSC Rate ÷ 100 =
Review Area CEDIT Homestead Credit**

| | A | ID | IE | IF |
|----|-------------------------------|---------------------------------------|---|---|
| 1 | | | | |
| 2 | | | | |
| 3 | | REVIEW AREA | REVIEW AREA | REVIEW AREA |
| 4 | | | | |
| 5 | | SEC 5 COL 15 | | SEC 5 COL 16 |
| 6 | | CALCULATED CREDIT HOMESTEAD CREDIT | ROUNDING DIFFERENCE PROOF (COLUMN 15 SECTION 5 MINUS CALCULATED AMOUNT) | CALCULATED CE RESIDENTIAL PROP TAX CREDIT |
| 7 | TAXING DISTRICTS | | | |
| 8 | Calumet Township | 111,606.30 | (0.03) | 99 |
| 9 | Calumet Township Gary Sanitar | 474.38 | 0.00 | |
| 10 | Gary Corp Calumet Twp Lake R | 34,438.26 | (0.01) | 31 |
| 11 | Gary Corp Calumet Twp Gary S | 1,154,464.35 | (0.29) | 1,071 |
| 12 | Lake Station Corp Calumet Twp | 0.00 | 0.00 | |
| 13 | Griffith Corp Calumet Twp | 442,606.01 | (0.11) | 400 |
| 14 | Cedar Creek Township | 171,686.99 | (0.04) | 179 |
| 15 | Lowell Corp Cedar Creek Twp | 154,131.31 | (0.04) | 144 |
| 16 | Eagle Creek Township | 39,070.76 | (0.01) | 39 |

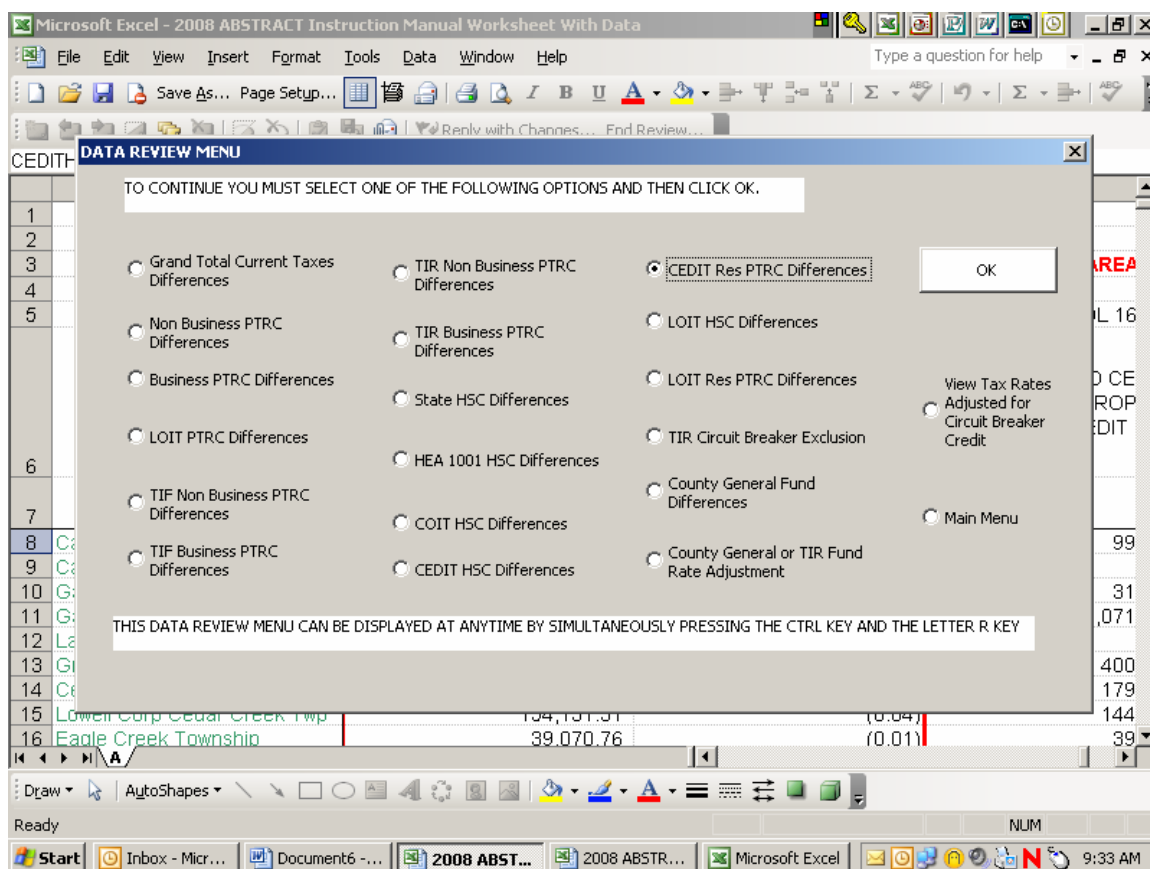
Some common reasons for differences greater than rounding:

1. The CEDIT Homestead Credit amount reported in Section 5, Column 15 does not agree with the tax duplicate.
2. The worksheet CEDIT Homestead Credit Rate does not agree with the CEDIT Homestead Credit used to calculate Tax Statement or the CEDIT Homestead Credit rate was entered in tax rate area of the worksheet.
3. The Net Homestead Value was not entered in Section 1B, Column 36 or the amount entered does not agree with tax duplicates.
4. The TIF CEDIT Homestead Credit AMOUNT WAS NOT ENTERED IN Section 5 correctly or the TIF CEDIT Homestead Credit rate was not entered in the tax rate area of the worksheet.

After the CEDIT HSC Differences have been verified, then simultaneously press the CTRL "R" keys to return to the "DATA REVIEW MENU".

The next data to be reviewed is the CEDIT Residential Property Tax Credit Differences. To review the CEDIT Residential Property Tax Credit differences,

select the CEDIT Residential Property Tax Credit Differences button and click the OK button.



The calculation of the Less CEDIT Residential Property Tax Credit Review Area column is as follows: the Net Residential Value from Section 1B, Column 37 times the Approved Tax Rate from Section 1B, Column 35 divided by 100 equals the Gross Residential Taxes. The Gross Residential taxes times the Non Business Property Tax Replacement Credit Rate divided by 100 equals the State PTRC amount. The Gross Residential Taxes times the LOIT Property Tax Replacement Credit Rate divided by 100 equals the LOIT PTRC amount. The Gross Residential tax minus the State PTRC minus the LOIT PTRC equals the Net Residential Tax. Then take the Net Residential Tax times the CEDIT Residential Property Tax Credit Rate divided by 100 to equal the CEDIT Residential Property Tax Amount.

$$\text{Net Residential Value (Section 1B, Column 37)} \times \text{Approved Tax Rate (Section 1B, Column 35)} \div 100 = \text{Gross Residential Taxes}$$

**Gross Residential Taxes X Non Business PTRC Rate ÷ 100 =
State Property Tax Replacement Credit**

**Gross Residential Taxes X LOIT PTRC Rate ÷ 100 = LOIT Property Tax
Replacement Credit**

**Gross Residential Taxes minus State Property Tax Replacement Credit
minus LOIT Property Tax Replacement Credit equals Net Residential
Property Tax**

**Net CREDIT Residential Property Tax X CREDIT Residential Property Tax
Credit Rate ÷ 100 = CREDIT Residential Property Tax Credit**

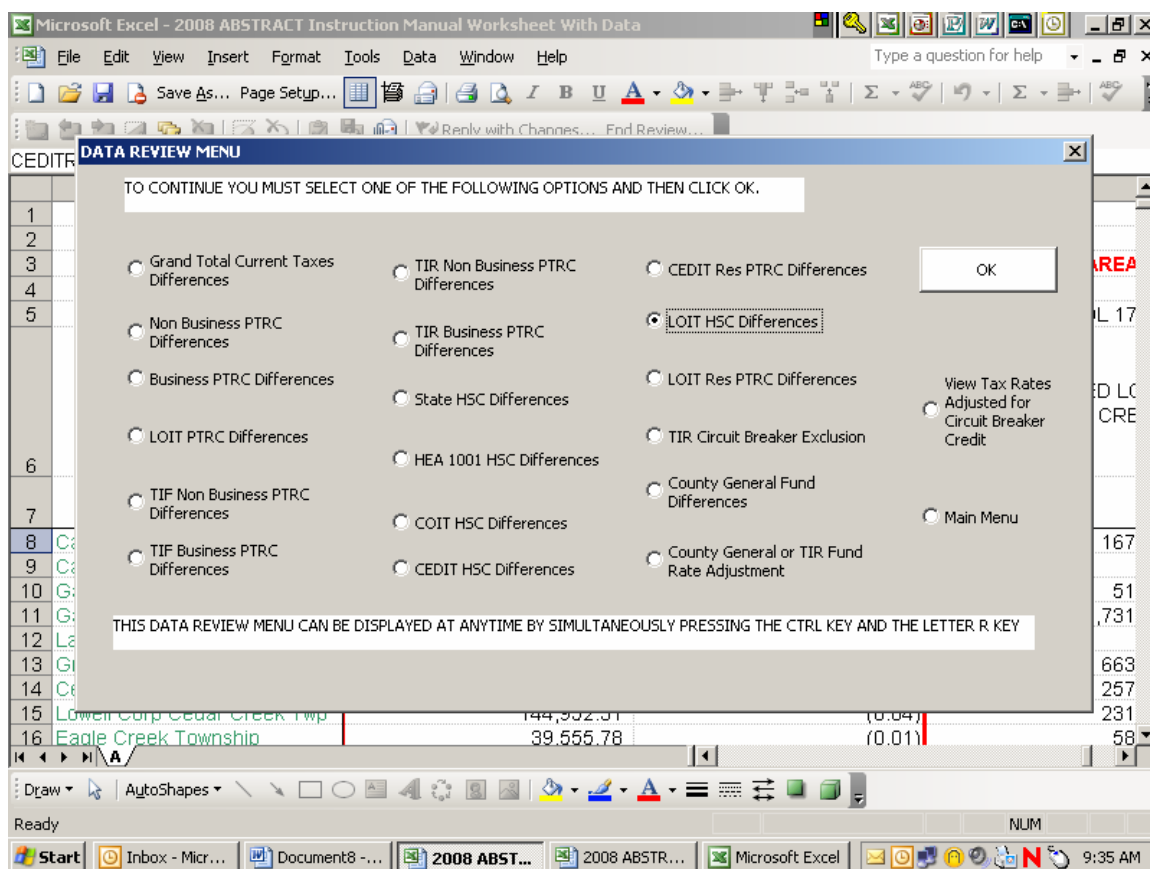
| A | IF | IG | IH |
|----|-------------------------------|--------------|--------|
| 1 | | | |
| 2 | | | |
| 3 | | | |
| 4 | | | |
| 5 | | | |
| 6 | | | |
| 7 | | | |
| 8 | Calumet Township | 99,768.88 | (0.02) |
| 9 | Calumet Township Gary Sanitar | 482.94 | 0.00 |
| 10 | Gary Corp Calumet Twp Lake R | 31,751.61 | (0.01) |
| 11 | Gary Corp Calumet Twp Gary S | 1,071,525.00 | (0.27) |
| 12 | Lake Station Corp Calumet Twp | 0.00 | 0.00 |
| 13 | Griffith Corp Calumet Twp | 400,655.90 | (0.10) |
| 14 | Cedar Creek Township | 179,543.16 | (0.04) |
| 15 | Lowell Corp Cedar Creek Twp | 144,952.31 | (0.04) |
| 16 | Eagle Creek Township | 39,555.78 | (0.01) |

Some common reasons for differences greater than rounding:

1. The CREDIT Residential Property Tax Credit amount reported in Section 5, Column 16 does not agree with the tax duplicate.
2. The worksheet CREDIT Residential Property Tax Credit Rate does not agree with the CREDIT Residential Property Tax Credit Rate Credit used to calculate Tax Statement.
3. The Net Residential Value was not entered in Section 1B, Column 37 or the amount entered does not agree with tax duplicates.
4. The TIF CREDIT Residential Property Tax Credit amount was not entered in Section 5 correctly or the TIF CREDIT Residential Property Tax Credit rate was not entered in the tax rate area of the worksheet.

After the CEDIT Residential Property Tax Credit Differences have been verified, then simultaneously press the CTRL “R” keys to return to the “DATA REVIEW MENU”.

If applicable, the next data to be reviewed is the LOIT HSC Differences. To review the LOIT HSC Differences, select the LOIT HSC Differences button and click the OK button



The calculation of the Less LOIT Homestead Credit Review Area column is as follows: Net Homestead Value from Section 1B, Column 36 times the Approved Tax Rate from Section 1B, Column 35 divided by 100 equals the Gross Homestead Taxes. Next, take the Gross Homestead Taxes time the Non Business PTRC rate divided by 100 equals the State Property Tax Replacement Credit. Then take the Gross Homestead Value times LOIT PTRC rate divided by 100 equals the LOIT PTRC amount. The Gross Homestead Taxes minus the State PTRC minus the LOIT PTRC equals the Net Homestead Taxes. The Net Homestead Taxes time the LOIT HSC Rate divided by 100 equals the Review Area of LOIT Homestead Credit.

**Net Homestead Value (Section 1B, Column 36) X Approved Tax Rate
(Section 1B, Column 35) ÷ 100 = Gross Homestead Taxes**

**Gross Homestead Taxes X Non Business PTRC Rate ÷ 100 =
State Property Tax Replacement Credit**

**Gross Homestead Taxes X LOIT PTRC Rate ÷ 100 = LOIT Property Tax
Replacement Credit**

**Gross Homestead Taxes minus State Property
Tax Replacement Credit minus LOIT Property Tax Replacement Credit =
Net Homestead Taxes**

**Net Homestead Taxes X LOIT HSC Rate ÷ 100 =
Review Area LOIT Homestead Credit**

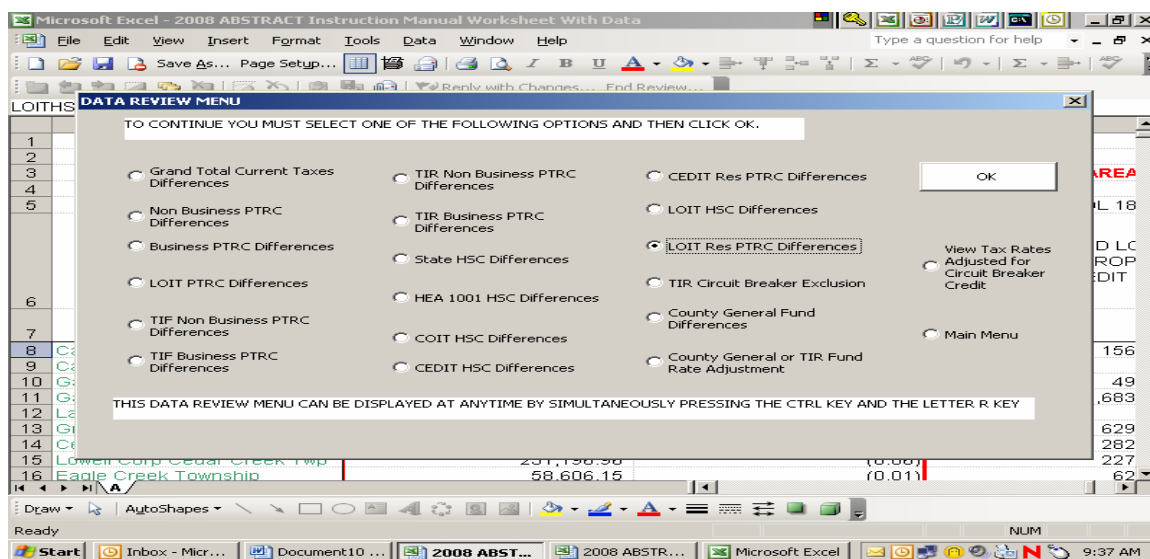
| | A | IH | II | IJ |
|----|-------------------------------|----------------------------------|--|---|
| 1 | | | | |
| 2 | | | | |
| 3 | | | | |
| 4 | | | | |
| 5 | | REVIEW AREA | REVIEW AREA | REVIEW AREA |
| 6 | | SEC 5 COL 17 | | SEC 5 COL 18 |
| 7 | | | | |
| 8 | | CALCULATED LOIT HOMESTEAD CREDIT | ROUNDING DIFFERENCE PROOF (COLUMN 17 SECTION 5 MINUS CALCULATED AMOUNT) | CALCULATED LC RESIDENTIAL PROP TAX CREDIT |
| 9 | TAXING DISTRICTS | | | |
| 10 | Calumet Township | 167,409.45 | (0.04) | 156 |
| 11 | Calumet Township Gary Sanitar | 711.56 | 0.00 | |
| 12 | Gary Corp Calumet Twp Lake R | 51,657.40 | (0.01) | 49 |
| 13 | Gary Corp Calumet Twp Gary S | 1,731,696.52 | (0.43) | 1,683 |
| 14 | Lake Station Corp Calumet Twp | 0.00 | 0.00 | |
| 15 | Griffith Corp Calumet Twp | 663,909.01 | (0.17) | 629 |
| 16 | Cedar Creek Township | 257,530.49 | (0.06) | 282 |
| 17 | Lowell Corp Cedar Creek Twp | 231,196.96 | (0.06) | 227 |
| 18 | Eagle Creek Township | 58,606.15 | (0.01) | 62 |

Some common reasons for differences greater than rounding:

1. The LOIT Homestead Credit amount reported in Section 5, Column 17 does not agree with the tax duplicate.
2. The worksheet LOIT Homestead Credit Rate does not agree with the LOIT Homestead Credit used to calculate Tax Statement.
3. The Net Homestead Value was not entered in Section 1B, Column 36 or the amount entered does not agree with tax duplicates.
4. The TIF LOIT Homestead Credit amount was not entered in Section 5 correctly or the TIF LOIT Homestead Credit rate was not entered in the tax rate area of the worksheet.

After the LOIT HSC Differences have been verified, then simultaneously press the CTRL “R” keys to return to the “DATA REVIEW MENU”.

The next data to be reviewed is the LOIT Residential Property Tax Credit Differences. To review the LOIT Residential Property Tax Credit differences, select the LOIT Residential Property Tax Credit Differences button and click the OK button



The calculation of the Less LOIT Residential Property Tax Credit Review Area column is as follows: the Net Residential Value from Section 1B, Column 37 times the Approved Tax Rate from Section 1B, Column 35 divided by 100 equals the Gross Residential Taxes. The Gross Residential taxes times the Non Business Property Tax Replacement Credit Rate divided by 100 equals the State PTRC amount. The Gross Residential Taxes times the LOIT Property Tax Replacement Credit Rate divided by 100 equals the LOIT PTRC amount. The Gross Residential tax minus the State PTRC amount minus the LOIT PTRC amount equals the Net Residential Tax. Then take the Net Residential Tax times the LOIT Residential Property Tax Credit Rate divided by 100 to equal the LOIT Residential Property Tax Credit Amount.

**Net Residential Value (Section 1B, Column 37) X Approved Tax Rate
(Section 1B, Column 35) ÷ 100 = Gross Residential Taxes**

**Gross Residential Taxes X Non Business PTRC Rate ÷ 100 =
State Property Tax Replacement Credit**

Gross Residential Taxes X LOIT PTRC Rate ÷ 100 = LOIT Property Tax Replacement Credit

Gross Residential Taxes minus State Residential Property Tax Replacement Credit minus LOIT Property Tax Replacement Credit equals Net Residential Property Tax

Net Residential Property Tax X LOIT Residential Property Tax Credit Rate ÷ 100 = LOIT Residential Property Tax Credit

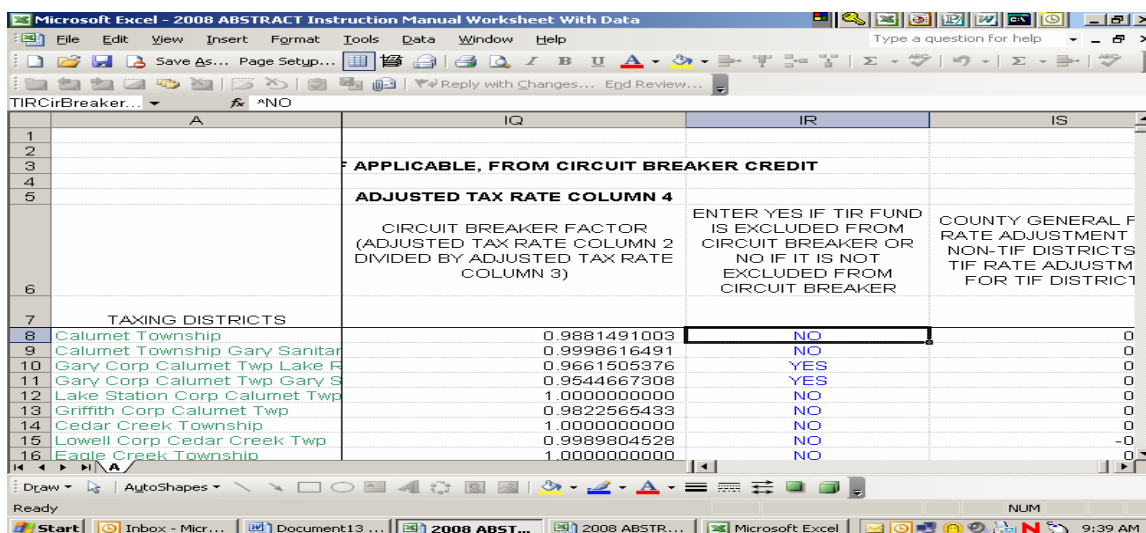
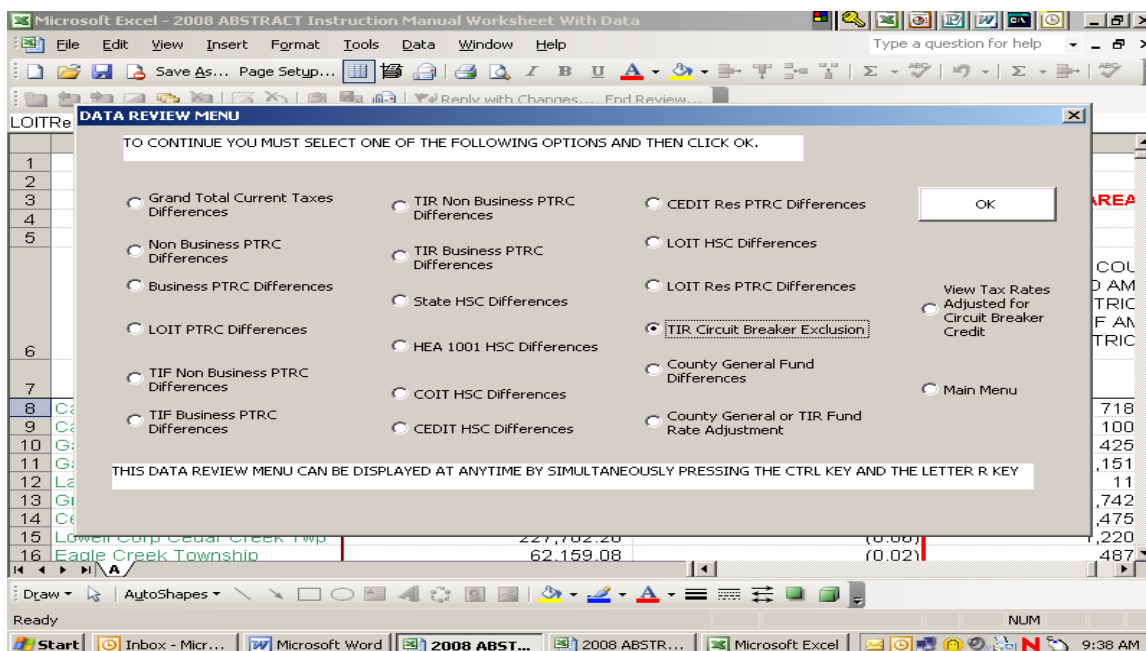
| | A | IJ | IK | IL |
|----|-------------------------------|---|---|--|
| 1 | | | | |
| 2 | | | | |
| 3 | | REVIEW AREA | REVIEW AREA | REVIEW AREA |
| 4 | | | | |
| 5 | | SEC 5 COL 18 | | |
| 6 | | CALCULATED LOIT RESIDENTIAL PROPERTY TAX CREDIT | ROUNDING DIFFERENCE PROOF (COLUMN 18 SECTION 5 MINUS CALCULATED AMOUNT) | UNADJUSTED COL GENERAL FUND AM FOR NON-TIF DISTRICT UNADJUSTED TIF AM FOR TIF DISTRICT |
| 7 | TAXING DISTRICTS | | | |
| 8 | Calumet Township | 156,779.67 | (0.04) | 718 |
| 9 | Calumet Township Gary Sanitar | 758.90 | 0.00 | 100 |
| 10 | Gary Corp Calumet Twp Lake R | 49,895.39 | (0.01) | 425 |
| 11 | Gary Corp Calumet Twp Gary S | 1,683,825.00 | (0.42) | 9,151 |
| 12 | Lake Station Corp Calumet Twp | 0.00 | 0.00 | 11 |
| 13 | Griffith Corp Calumet Twp | 629,602.13 | (0.16) | 2,742 |
| 14 | Cedar Creek Township | 282,139.26 | (0.07) | 1,475 |
| 15 | Lowell Corp Cedar Creek Twp | 227,782.20 | (0.06) | 1,220 |
| 16 | Eagle Creek Township | 62,159.08 | (0.02) | 487 |

Some common reasons for differences greater than rounding:

1. The LOIT Residential Property Tax Credit amount reported in Section 5, Column 18 does not agree with the tax duplicate.
2. The worksheet LOIT Residential Property Tax Credit Rate does not agree with the LOIT Residential Property Tax Credit Rate Credit used to calculate Tax Statement.
3. The Net Residential Value was not entered in Section 1B, Column 37 or the amount entered does not agree with tax duplicates.
4. The TIF LOIT Residential Property Tax Credit amount was not entered in Section 5 correctly or the TIF LOIT Residential Property Tax Credit rate was not entered in the tax rate area of the worksheet.

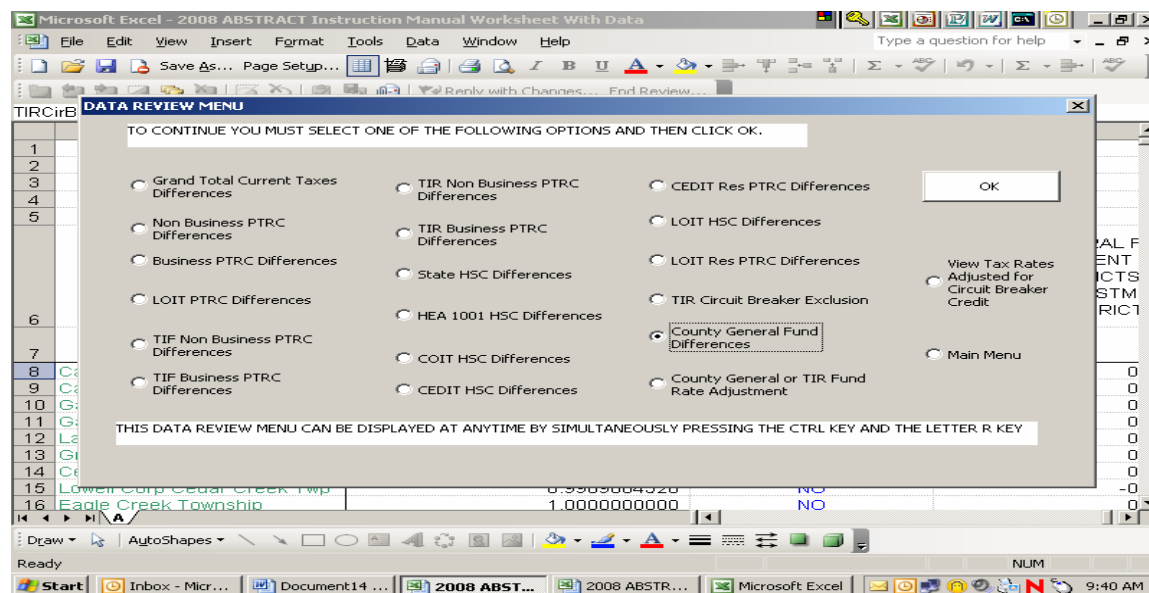
After the LOIT Residential Property Tax Credit Differences have been verified, then simultaneously press the CTRL “R” keys to return to the “DATA REVIEW MENU”.

The next data to be reviewed is the TIR Circuit Breaker Exclusion. To review the TIR Circuit Breaker Exclusion, select the TIR Circuit Breaker Exclusion and click the OK button. Please review this column to be certain the districts are marked correctly.



If the TIR Fund is excluded from the circuit breaker credit it is important that “YES” is entered in this column for every taxing district line and TIF District line where there is a TIR Fund.

The next data to be reviewed is the County General Fund Differences. To review the County General Fund differences, select the County General Fund Differences button and click the OK button.

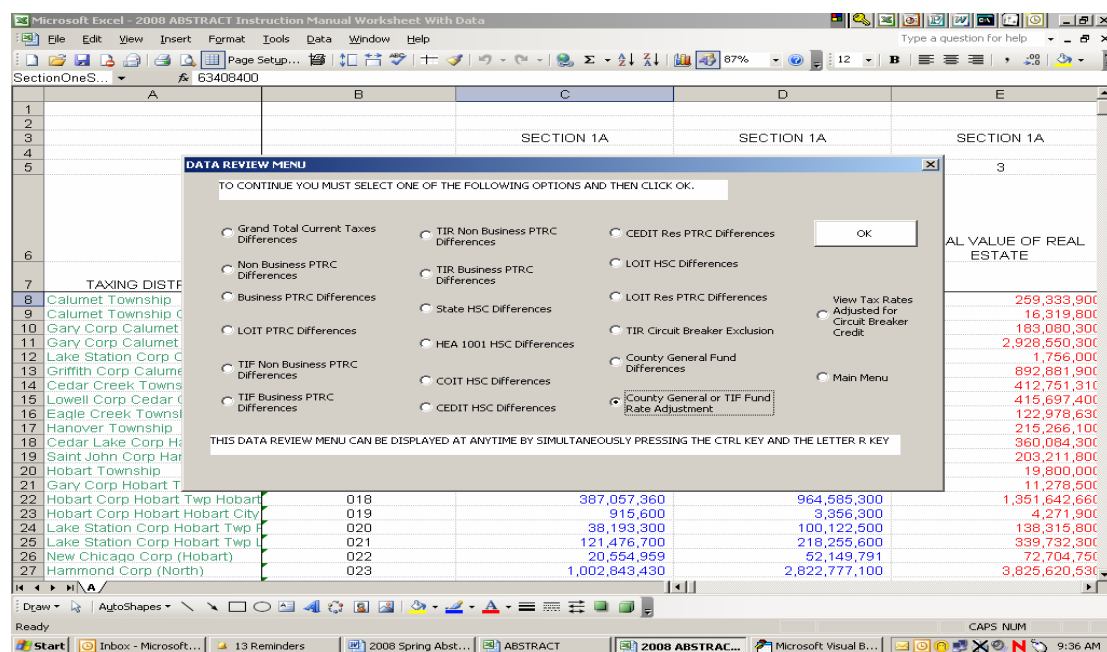


After clicking OK you will be taken to the County General Fund Review Area and Differences columns.

| | A | IL | IM | IN |
|----|-------------------------------|--------------|--------|----|
| 1 | | | | |
| 2 | | | | |
| 3 | | | | |
| 4 | | | | |
| 5 | | | | |
| 6 | | | | |
| 7 | TAXING DISTRICTS | | | |
| 8 | Calumet Township | 718,721.86 | 0.06 | |
| 9 | Calumet Township Gary Sanitar | 100,794.65 | 0.01 | |
| 10 | Gary Corp Calumet Twp Lake F | 425,429.32 | 0.00 | |
| 11 | Gary Corp Calumet Twp Gary S | 9,151,481.14 | (0.01) | |
| 12 | Lake Station Corp Calumet Twp | 11,405.87 | (0.02) | |
| 13 | Griffith Corp Calumet Twp | 2,742,425.14 | 0.01 | |
| 14 | Cedar Creek Township | 1,475,698.87 | 0.01 | |
| 15 | Lowell Corp Cedar Creek Twp | 1,220,530.00 | 0.00 | |
| 16 | Eagle Creek Township | 487,274.89 | 0.02 | |

The worksheet allocates the Grand Total Current Taxes less the Circuit Breaker amounts to the funds in Sections 2 through 4. The Grand Total Current Taxes amount is allocated by the fund tax rate. Whenever this allocation is done the individual fund amounts may not add to the Grand Total Current Taxes amount, because of rounding. In this abstract worksheet all of the rounding adjustments have been made to the County General Fund amount. The Review Area column labeled “Amount Added to County General Fund” is the rounding adjustment added to the County General Fund. These rounding adjustments should only be a few cents. If there are any adjustments greater than a few cents, then contact the State Auditor’s Office immediately.

The next data to be reviewed is the County General or TIF Fund Rate Adjustment. To review the County General or TIF Fund Rate Adjustment column, select the County General or TIF Fund Rate Adjustment button and click the OK button



After clicking OK you will be taken to the County General Fund or TIF Fund Rate Adjustment Review Area.

Microsoft Excel - 2008 ABSTRACT Instruction Manual Worksheet With Data

File Edit View Insert Format Tools Data Window Help

Type a question for help

Save As... Page Setup...

CountyGener... =AP401-ROUND(AP206*IQ8,4)

| | A | IR | IS | IT |
|----|-------------------------------|--|--|----|
| 1 | | | | |
| 2 | | | | |
| 3 | | AKER CREDIT | | |
| 4 | | | | |
| 5 | | | | |
| 6 | | ENTER YES IF TIR FUND IS EXCLUDED FROM CIRCUIT BREAKER OR NO IF IT IS NOT EXCLUDED FROM CIRCUIT BREAKER | COUNTY GENERAL FUND RATE ADJUSTMENT FOR NON-TIF DISTRICTS OR TIF RATE ADJUSTMENT FOR TIF DISTRICTS | |
| 7 | TAXING DISTRICTS | | | |
| 8 | Calumet Township | NO | 0.0000 | |
| 9 | Calumet Township Gary Sanitar | NO | 0.0000 | |
| 10 | Gary Corp Calumet Twp Lake R | YES | 0.0001 | |
| 11 | Gary Corp Calumet Twp Gary S | YES | 0.0000 | |
| 12 | Lake Station Corp Calumet Twp | NO | 0.0000 | |
| 13 | Griffith Corp Calumet Twp | NO | 0.0001 | |
| 14 | Cedar Creek Township | NO | 0.0000 | |
| 15 | Lowell Corp Cedar Creek Twp | NO | -0.0003 | |
| 16 | Eagle Creek Township | NO | 0.0000 | |

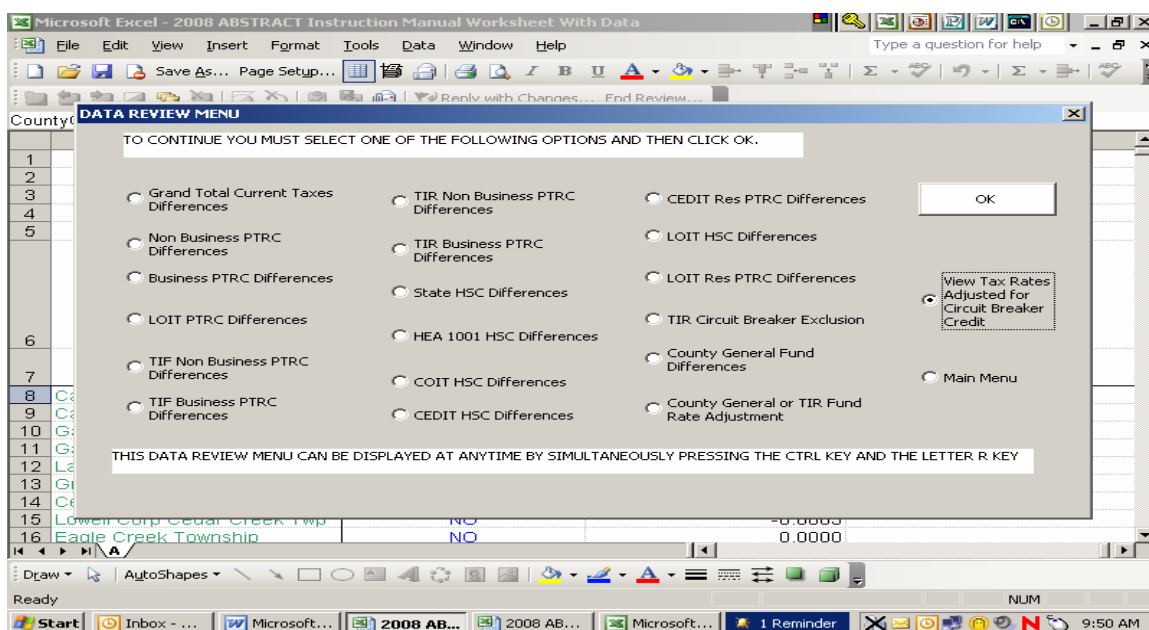
Draw AutoShapes

Ready NUM

Start Inbox - Mic... Document17 ... 2008 ABST... 2008 ABSTR... Microsoft Excel 9:49 AM

The school general fund and, if applicable, the TIR fund are by law excluded from the circuit breaker. To accomplish this exclusion a tax rate adjustment is calculated. The tax rate adjustment factor is applied against all of the fund rates in a taxing district except for the school general fund rate and, if applicable, the TIR fund rate. The adjusted fund rates are summed and compared to the total adjusted taxing district rate. In order to get the summed funds rates to equal the total adjusted taxing district rate a rounding adjustment must be made to the county general fund rate and to the TIF fund rate for TIF Districts. This column displays the rounding adjustment made to those funds. The rounding adjustment should not more than a few ten thousandths. If the difference is greater than this, then contact the Auditor of State's Office.

The next data to be reviewed is the Tax Rates Adjusted for Circuit Breaker Credit. To review the Tax Rates Adjusted for Circuit Breaker Credit, select the Tax Rates Adjusted for Circuit Breaker Credit button and click the OK button



After clicking OK you will be taken to the View Tax Rates Adjusted for Circuit Breaker Credit columns.

Microsoft Excel - 2008 ABSTRACT Instruction Manual Worksheet With Data

AdjustedTax... =ROUND(CertifiedTaxRates*\$I\$8,4)

| | A | B | AM | AN |
|-----|--|----------------------------|---|---|
| 397 | TAX RATES ADJUSTED FOR EXCLUSION OF SCH GEN & TIR, IF APPLICABLE, FROM CIRCUIT BREAKER CREDIT | | ST FAIR BOARD TAX RATE ADJUSTED FOR CIRCUIT BREAKER | ST FORESTRY TAX RATE ADJUSTED FOR CIRCUIT BREAKER |
| 398 | | | | |
| 399 | TAXING DISTRICTS | DLGF TAXING DISTRICT CODES | | |
| 400 | | | | |
| 401 | Calumet Township | 001 | 0.0008 | 0.0 |
| 402 | Calumet Township Gary Sanitar | 002 | 0.0008 | 0.0 |
| 403 | Gary Corp Calumet Twp Lake R | 003 | 0.0008 | 0.0 |
| 404 | Gary Corp Calumet Twp Gary S | 004 | 0.0008 | 0.0 |
| 405 | Lake Station Corp Calumet Twp | 005 | 0.0008 | 0.0 |
| 406 | Griffith Corp Calumet Twp | 006 | 0.0008 | 0.0 |
| 407 | Cedar Creek Township | 007 | 0.0008 | 0.0 |
| 408 | Lowell Corp Cedar Creek Twp | 008 | 0.0008 | 0.0 |
| 409 | Eagle Creek Township | 012 | 0.0008 | 0.0 |
| 410 | Hanover Township | 013 | 0.0008 | 0.0 |
| 411 | Cedar Lake Corp Hanover Twp | 014 | 0.0008 | 0.0 |
| 412 | Saint John Corp Hanover Twp | 015 | 0.0008 | 0.0 |
| 413 | Hobart Township | 016 | 0.0008 | 0.0 |

As mentioned earlier the school general fund and, if applicable, the TIR fund are by law excluded from the circuit breaker. To accomplish this exclusion a tax rate adjustment is calculated. The tax rate adjustment factor is applied against all of the fund rates in a taxing district except for the school general fund rate and, if applicable, the TIR fund rate.

The adjusted rates are used to allocate the grand total taxes less the circuit breaker credit across Sections 2 through 4.

The adjusted tax rates are also the rates that must be used for advances of 2007 pay 2008 property taxes and for distributions of 2007 pay 2008 property taxes at settlement.

This "DATA REVIEW MENU" selection takes you to the area of the worksheet where the adjusted tax rates are located.

Theses adjusted rates must be used for advances of 2007 pay 2008 property taxes and distributions of 2007 pay 2008 property taxes.

THE DLGF CERTIFIED PROPERTY TAX RATES CAN NOT BE USED FOR CALCULATION OF ADVANCES OF 2007 PAY 2008 PROPERTY TAXES AND DISTRIBUTIONS 2007 PAY 2008 PROPERTY TAXES.

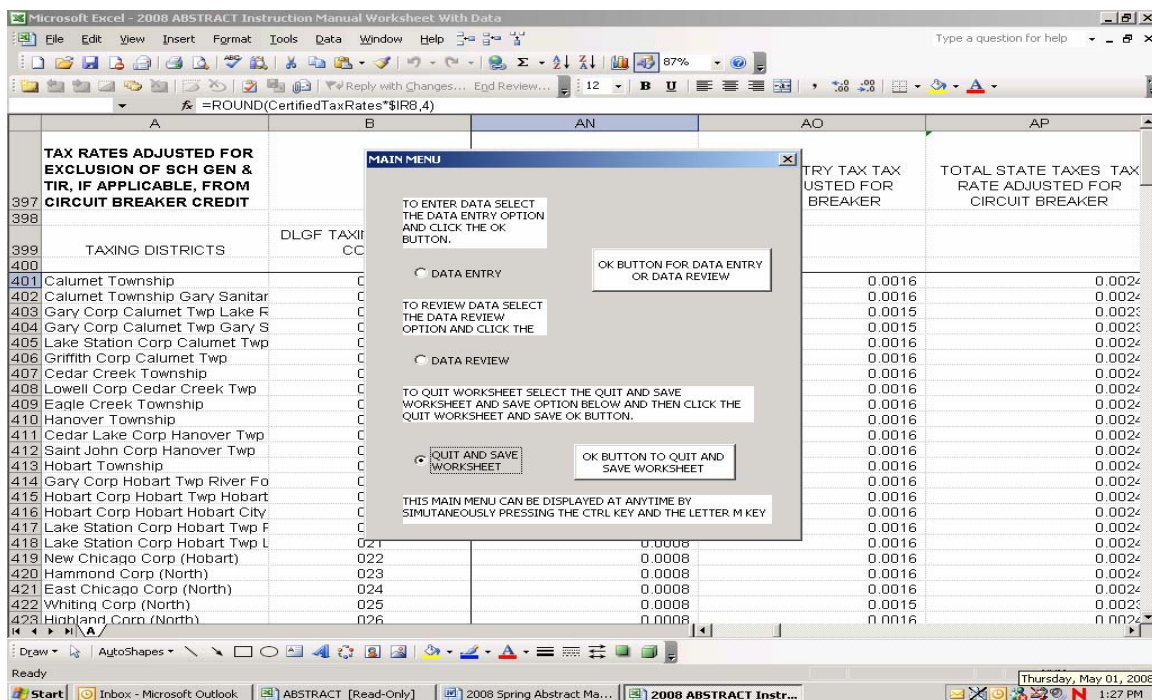
This concludes the worksheet data review.

PART IV

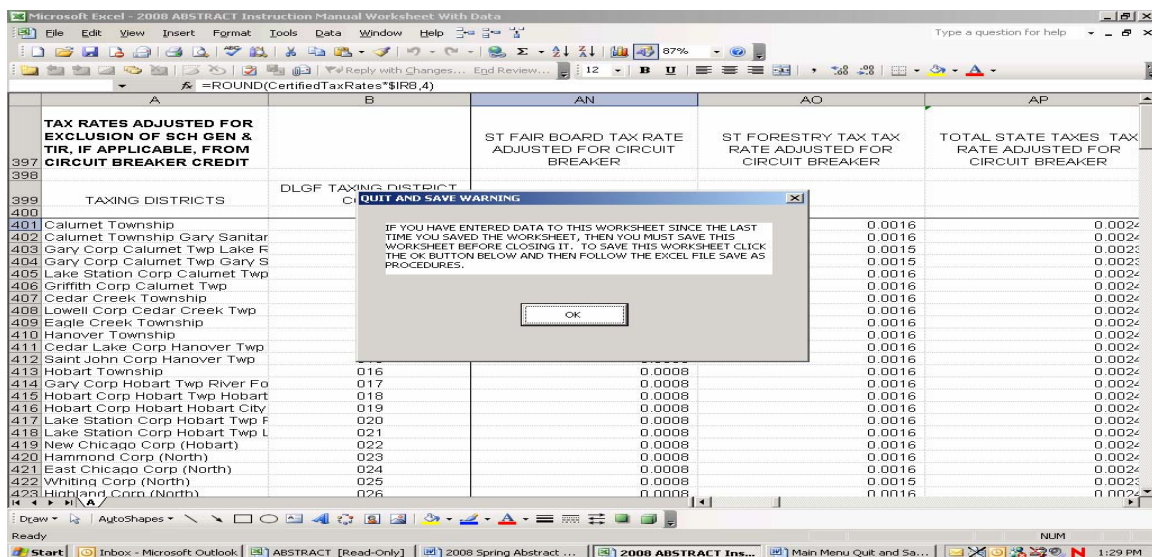
SAVING ABSTRACT WORKSHEET

SAVING WORKSHEET

You must save the worksheet before closing it. From the MAIN MENU select the QUIT AND SAVE WORKSHEET button and click the OK BUTTON TO QUIT AND SAVE WORKSHEET.



After you have read and understood the instructions, click the OK button.



After clicking OK, then the Excel worksheet menu bar can be used to save the worksheet.

From the Excel menu bar select File and then select Save As. In the Save As box locate where you want to save the worksheet, then click the Save button.

PART V

ABSTRACT DETAILED INFORMATION AND GENERAL INSTRUCTIONS

GENERAL INFORMATION

The abstract of taxes is to be prepared as soon as the tax duplicates are completed, **but not before**. In the past, problems have occurred at December Settlement with abstract charges being different than the charges shown on the abstract filed with the Auditor of State's Office. What appears to be occurring is that abstracts are being prepared from abstract worksheets, produced by the county's computer system, that have been generated prior to the production of the tax duplicates. Careful attention needs to be taken in the generation of the abstract worksheets from the county's computer system. Calculate tax duplicates first and generate abstract worksheets immediately following. **Do not generate abstract worksheets from the county's computer system prior to calculating tax duplicates.** If the abstract worksheet is produced from the county's computer system and changes are made to tax parcels after the production of the abstract worksheet and prior to the production of the tax duplicates, then the abstract worksheet and abstract will not agree with the tax duplicates. In these instances the worksheets will need to be printed again. If the worksheets are not printed again, then at December Settlement the county's computer system will report as abstract charges the amounts from the tax duplicates and not what was on the abstract worksheet and the abstract. The premature production of the abstract worksheets is possibly the reason behind differences in abstract charges occurring at December Settlement.

After the tax duplicates have been calculated, any changes made to tax parcels **must be done** with a Certificate of Error, Auditor's Charges, Auditor's Assessments and Added Assessments. If changes are made without using the appropriate procedure, then at December Settlement the county's computer system will report, as abstract charge amounts, amounts that are different than what was on the abstract worksheet and abstract.

Please, do not delay filing the abstract of taxes. In the past counties have waited to file the abstract of taxes at the same time the June Settlement is filed. This is **unacceptable**; first because the abstract **should be filed and approved** before tax statements are mailed, secondly it is not fair to other counties for us to have to process an abstract when we should be processing June Settlements.

An incentive to file the abstract as soon as possible should be the property tax replacement credit and homestead credit distributions. These distributions are based on the amounts reported on the abstract of taxes and the amounts reported on the abstract generally increase from one year to the next. Distributions made prior to receiving the current year abstract are based on

the prior year abstract. As soon as the current year abstract is approved, then the distributions are based on the current year abstract.

The abstract of taxes is the report of the current and delinquent real estate taxes, current and delinquent utility taxes, current and delinquent non business personal property, current and delinquent business personal property taxes, and delinquent mobile home taxes. **Current mobile home taxes are not reported on the abstract, they are reported as added Charges and Assessments at December Settlement.**

The current taxes reported on the abstract must agree with the assessments, deductions, and current taxes in the real estate, utility, non business personal property and business personal property tax duplicates. Some counties may not have a separate utility tax duplicate. Some counties may include the utility assessments and taxes in the business personal property tax duplicate.

The delinquencies reported on the abstract must agree with the delinquencies in the real estate, utility, personal property, and mobile home tax duplicates, and should also agree with the delinquencies reported at the previous December Settlement plus the penalties added at the prior final tax installment due date.

The assessments and total taxes reported on the abstract are not computed, it is a summary report of the tax duplicates.

Taxing Districts -

If you have a TIF district(s), then they must be listed at the bottom of the abstract. Above the TIF district(s) are the township, town and city taxing districts. These taxing districts are loaded to the abstract worksheet by the Department of Local Government Finance. The abstract worksheet has a specific location at the bottom of the abstract for TIF district(s).

In the following instructions references are made to taxing district lines, and TIF district lines. **Taxing district lines** are the township, town, and city taxing district lines at the top of the abstract. **TIF district lines** are the TIF district lines at the bottom of the abstract.

SECTION 1A DETAILED INFORMATION:

Section 1A and 1B:

The assessment values and deductions reported in Sections 1A and 1B must agree with the assessment values and deductions in the real estate, utility, non business personal property and business personal property tax duplicates. Some counties may not have a separate utility tax duplicate and utility assessments and taxes may be in the business personal property tax duplicate

Section 1A; Real Estate and Non-Business Personal Property

NOTE: GOVERNMENT PARCELS ARE NOT INCLUDED ON THE ABSTRACT

Section 1A, Column 1

Section 1A, Column 1 is the total residential and nonresidential real estate land value. These amounts must agree with the gross land value from the real estate tax duplicate. Do not show the residential and nonresidential values separately; show them as one amount in column 1. The gross land values are normally in column 1 of the tax duplicate.

Section 1A, Column 2

Section 1A, Column 2 is the total residential and nonresidential real estate improvement value and must agree with the gross improvement value from the real estate tax duplicate. Do not show the residential and nonresidential values separately; show them as one amount in column 2. The gross improvement values are normally in column 2 of the tax duplicate.

Section 1A, Column 3

Section 1A, Column 3 is the total of columns 1 and 2. The abstract worksheet calculates this total.

If there is a TIF district(s) **do not enter any amounts** on the TIF district line for columns 1 through 3. The TIF land and improvement increment values are to be included in the land and improvement values reported on the taxing district line of the taxing district where the TIF district is located.

Section 1A, Columns 4 through 14

In Columns 4 through 14, enter real estate deductions. Deduction amounts are entered as positive amounts and are deducted as the taxing district lines are calculated across.

Deduction amounts may have to be obtained from some source other than the tax duplicate. Deduction amounts may not be sufficiently detailed in the tax duplicate to complete Columns 4 through 14 of Section 1A. One source for obtaining the deduction amounts will be the assessor's books, or valuation reports. If a source other than the tax duplicate is used, then **make sure** the total deduction in the other source agrees with the total deductions in the tax duplicates. If they do not agree, the deduction amounts reported in Section 1A will be incorrect and will cause the abstract to be incorrect.

If a deduction(s) exist for your county that is not listed in columns 4 through 14, then contact the Auditor of State's Office for corrective measures.

If there is a TIF district(s), **do not** enter amounts on the TIF district line for columns 4 through 14.

Section 1A, Column 15

If there is a TIF District(s) that includes real estate increment value(s), then the increment value(s) are to be entered in Section 1A, Column 15.

The increment value(s) can be calculated using either the State Board of Accounts program, manually, or your tax system may provide those values. Questions concerning TIF increment value(s) will have to be directed to the Department of Local Government Finance.

On the **taxing district line** of the taxing district where the TIF District is located, enter the increment value as a **positive amount**. The increment value will be deducted as the line is calculated across. Please refer to Part II of this manual "TIF Data Entry" for an example.

On the **TIF district line** at the bottom of the abstract, enter the increment value as a **negative (-) amount**. On the TIF District line the increment value will be added as the line is calculated across. Please refer to Part II of this manual "TIF Data Entry" for an example.

In the TIF column the negative increment value on the TIF District line will be subtracted from the increment value on the Taxing District line of the taxing district where the TIF District is located. **The grand total of the TIF column will equal zero.**

Do not use column 15 for anything other than TIF increment value. If there is no TIF district(s) that has real estate increment value(s), then this column will be blank.

Section 1A, Column 16

Section 1A, Column 16 is the net value of real estate and must agree with the net value of real estate from the real estate tax duplicate. The net value is in column 4 of most tax duplicates. Column 16 is obtained by subtracting columns 4 through 15 from column 3. The abstract worksheet calculates this total.

Section 1A, Column 16 of the TIF district(s) line will equal the increment value entered in column 15, except that the amount in column 16 will be a positive amount. The worksheet program calculates this column as long as the increment value was entered on the TIF district(s) line in column 15 as a negative (-) amount.

Taxing districts that have TIF District(s), the amount in column 16 on the taxing district line of the taxing district where the TIF District is located; plus the amount in column 16 on the TIF District line should equal the tax duplicate net real estate value of the taxing district.

Section 1A, Column 17

Section 1A, Column 17 is the personal property other than business personal property. This amount can be obtained from the personal property tax duplicate column 1.

Section 1A, Columns 18 and 19

In columns 18 and 19 enter the personal property other than business personal property deductions. Deduction amounts are entered as positive amounts and are deducted as the taxing district lines are calculated across.

Section 1A, Column 20

If there is a TIF District(s) that includes personal property other than business personal property increment value(s), then the increment value(s) are to be entered in Section 1A, Column 20.

The increment value(s) can be calculated using either the State Board of Accounts program, manually, or your tax system may provide those values. Questions concerning TIF increment value(s) will need to be directed to the Department of Local Government Finance.

On the **taxing district line** of the taxing district where the TIF District is located, enter the increment value as a **positive amount**. The increment value will be deducted as the line is calculated across. Please refer to Part II of this manual "TIF Data Entry" for an example.

On the **TIF district line** at the bottom of the abstract, enter the increment value as a **negative (-) amount**. On the TIF District line the increment value will be added as the line is calculated across. Please refer to Part II of this manual "TIF Data Entry" for an example.

In the TIF column the negative increment value on the TIF District line will be subtracted from the increment value on the Taxing District line of the taxing district where the TIF District is located. **The grand total of the TIF column will equal zero.**

Do not use column 20 for anything other than TIF increment value. If there is no TIF district(s) that has personal property other than business personal property increment value(s), then this column will be blank.

Section 1A, Column 21

Section 1A, Column 21 is the personal property other than business personal property net value and must agree with the net value personal property other than business personal property in the personal property tax duplicate. The net value is in column 4 of most tax duplicates.

Section 1A, Column 22

Section 1A, Column 22 is the grand total of the net real estate and non business personal property and must agree with the values in the tax duplicate. The amount in this column is the total of columns 16 and 21. The worksheet calculates this total.

SECTION 1B BUSINESS PERSONAL PROPERTY AND TOTAL VALUATIONS

Section 1B, Column 23

Section 1B, Column 23 is the state and local assessed utility and railroad values. The values will be found either in a separate utility tax duplicate, or in a section of the business personal property tax duplicate. The values are normally in column 1 of the tax duplicate.

Section 1B, Column 24

Section 1, Column 24 is the gross business personal property tax values other than the utility and railroad values. The business personal property values are normally in column 1 of the tax duplicate.

Section 1B, Column 25

Section 1B, Column 25 is the total of columns 23 and 24. The abstract worksheet calculates this total.

If there is a TIF district(s) that includes business personal property tax **do not** enter any amounts on the TIF district line for columns 23 and 24. The TIF increment value is to be included in the values reported on the taxing district line of the taxing district where the TIF district is located.

Section 1B, Columns 26 through 31

Section 1B, Columns 26 through 31 is where the business personal property tax deductions are reported. As with the real estate deductions, business personal property tax deduction amounts may have to be obtained from some source other than the tax duplicate. The tax duplicates may not sufficiently detail the deductions to complete these columns. The other source may be the assessor's book, or valuation reports. If a source other than the tax duplicate was used, then make sure the total deductions in the other source agrees with the total deductions in the tax duplicates; if they do not agree, then the values reported in Section 1B will be incorrect. This will cause the abstract to be incorrect.

The deduction amounts entered in columns 26 through 31 are entered as positive amounts and are subtracted as the taxing district line is calculated across.

If there is a deduction that exists for your county that is not listed in columns 26 through 31, then contact the Auditor of State's Office for corrective measures.

Section 1B, Column 32

If there is a TIF District(s) that includes business personal property increment value(s), then the increment value(s) are to be entered in Section 1B, Column 32.

The increment value(s) can be calculated using either the State Board of Accounts program, manually, or your tax system may provide these values. Questions concerning TIF increment value(s) will have to be directed to the Department of Local Government Finance.

On the **Taxing District** line of the taxing district where the TIF district is located, enter the TIF increment value as a **positive amount**. On this line the increment value is deducted as the line is calculated across. Please refer to Part II of this manual "TIF Data Entry" for an example.

On the **TIF District** line at the bottom of the abstract, enter the increment value as a **negative (-) amount**. On this line the increment value is added as the line is calculated across. Please refer to Part II of this manual "TIF Data Entry" for an example.

In the TIF column the negative increment value on the TIF District line will be subtracted from the increment value on the taxing district line of the taxing district where the TIF District is located. **The grand total of the TIF column will equal zero.**

Do not use column 32 for anything other than TIF increment value. If no TIF district(s) have business personal property increment value(s), then this column will be blank.

Section 1B, Column 33

Section 1B, Column 33 is the net value of utility, railroad and business personal property. The net value in this column must agree with the net value in the utility, and business personal property tax duplicate. The net value is in

column 4 of most tax duplicates. Column 33 is obtained by subtracting columns 26 through 32 from column 25. The abstract worksheet calculates this total.

Section 1B, Column 33 the TIF district(s) line will equal the increment value entered in column 32, except that the amount in column 33 will be a positive amount. The abstract worksheet calculates this column as long as the increment value on the TIF district(s) line in column 32 was entered as a negative amount.

Taxing districts that have TIF District(s), the amount in column 33 on the taxing district line of the tax district where the TIF District is located, plus the amount in column 33 on the TIF District line, should equal the tax duplicate net utility and business personal property value of the taxing district.

Section 1B, Column 34

Section 1B, Column 34 is the grand total of net real estate, non-business personal property, state and local assessment of railroad, utilities and business personal property.

Section 1B, Column 35

Section 1B, Column 35 is where the taxing district total tax rate is entered. The abstract worksheet calculates this by copying the total tax rate from the tax rate area of the worksheet. If there is a TIF district(s), then the tax rate on the TIF District line of Section 1, Column 35 is the total taxing district rate of the taxing district where the TIF District is located. If there is a TIF District and there is no TIF District rate in Column 35, then verify that the TIF District tax rate has been entered. Please refer to Part II of this manual "TIF Data Entry" for an example.

Section 1B, Column 36

Section 1B, Column 36 is where the net homestead real estate value eligible for homestead credit is entered. If a homestead credit amount is entered in Section 5, Column 12, in Section 5 Column 13, in Section 5 Column 14, in Section 5 Column 15, or Section 5, Column 17 for a taxing district, then there **must be** a net homestead real estate value entered in Section 1B, Column 36. If there is a TIF District with residential real estate values eligible for homestead credit, then the residential values must be entered in the TIF District line of Section 1B, Column 36.

Section 1B Column 37

Section 1B, Column 37 is where the net residential value for CEDIT and/or LOIT residential property tax credit amount is entered. If there is a TIF District with net residential value eligible for CEDIT residential property tax credit, then the net residential value eligible for CEDIT residential property tax credit values must be entered in the TIF District line of Section 1B, Column 37.

SECTION FIVE DETAILED INFORMATION:

Delinquent Taxes and Penalties

The delinquent taxes and penalties that are to be reported in Section 5 Columns 20, 21, 22 and 23 are the delinquent taxes and penalties from the previous December Settlement plus the penalties added after that settlement.

Generally the amounts for this part of the abstract are from fall penalty reports that were produced as a part of the December Settlement. For systems that do not produce such reports, then the amounts are obtained from the previous year tax duplicates.

The delinquent taxes and penalties that are to be reported are the real estate, utility, personal property, and mobile home delinquent taxes and penalties. This part of the abstract is the **only** part of the abstract where mobile home taxes are included, but only the delinquent taxes and penalties, **the current mobile home taxes are not reported on the abstract**. Current mobile home taxes are reported as added charges at December Settlement.

If there are TIF district(s) that have delinquent increment taxes, then those delinquencies are to be reported on the TIF district lines in the appropriate columns.

Section 5, Column 20

Section 5, Column 20 is where the delinquent real estate, utility, personal property and mobile home tax at the last December settlement is entered. This amount should agree with the total of the delinquent tax carried to the new duplicate column of the previous year real estate, utility, personal property and mobile home tax duplicates. **The grand total of this column should agree with the total of lines 25, 26 and 29 of the previous year December Settlement Sheet.**

Section 5, Column 21

Section 5, Column 21 is where the delinquent real estate, utility, personal property and mobile home penalties delinquent at the last December settlement are entered. This column should agree with the total of the delinquent penalty on current first installment, delinquent 10% penalty on former year's taxes and delinquent penalties and interest unpaid columns of

the previous year real estate, utility, personal property and mobile home tax duplicates. **The grand total of this column should agree with the total of lines 27, 28 and 30 of the previous year December Settlement Sheet.**

Section 5, Column 22

Section 5, Column 22 is where the penalty added on the delinquent second installment of real estate, utility, personal property and mobile home taxes is entered. This column should agree with the total of the penalty on the second installment delinquent column of the previous year real estate, utility, personal property and mobile home tax duplicate

Section 5, Column 23

Section 5, Column 23 is where the 10% penalty added on the delinquent prior year's taxes of real estate, utility, personal property and mobile home taxes is entered. This column should agree with the total of the 10% penalty on delinquent tax unpaid column of the previous year real estate, utility, personal property and mobile home tax duplicates. **The grand total of this column should agree, within a rounding difference, 10% of line 29 of the previous year December Settlement Sheet.**

Section 5, Column 24

Section 5, Column 24 equals the total of Section 5, Columns 21, 22 and 23. The abstract worksheet calculates this column for you. **This column should also agree with the total of the delinquent penalties and interest carried to the new duplicate column of the previous year real estate, utility, personal property and mobile home tax duplicates and **must** agree with the delinquent penalties amount in the current year tax duplicate.**

Section 5, Column 25

Section 5, Column 25 is the total of Section 5, Columns 20 and 24. The abstract worksheet calculates this total.

Section 5, Column 26

Section 5, Column 26 is the total of Section 5, Columns 3 and 25. The abstract worksheet calculates this total.

Section 5 – Grand Total Current Taxes

Section 5, Column 3

Section 5, Column 3 is where the grand total current taxes are entered. The grand total current tax amount includes the gross real estate, non business personal property, utility and business personal property taxes plus the real estate, utility, non business personal property and business personal property statement processing charges, and the late assessment penalties on non business personal property and business personal property.

If there is a TIF District(s), then the current gross taxes on the TIF increment value is entered on the TIF District line in Column 3 Section 5. The TIF District current tax amount can be calculated by either using the State Board of Accounts TIF program, manually, or your tax system may provide this amount. Please refer to Part II of this manual “TIF Data Entry” for an example.

The amount is calculated manually by dividing the TIF District net value in Section 1B, Column 34 by 100, then multiply that amount times the tax rate in Section 1B, Column 35. **If the calculated TIF current tax amount is not evenly divisible by two, then the amount should be adjusted up or down so that it is evenly divisible by two.**

The current tax amount entered on the taxing district line of the taxing district where the TIF District is located must be reduced by the TIF current tax amount.

The Grand Total Current Tax Amount entered in Column 3 of Section 5 must agree with the Tax Duplicate Gross Tax Amount **including** statement processing charges and late assessment penalties.

If there is a TIF District(s), then the grand total current tax amount entered on the taxing district line of the taxing district where the TIF District is located plus the grand total current tax amount entered on the TIF District line must agree with the tax duplicate gross tax amount including statement processing charges and late assessment penalties.

TESTING THE TAX CALCULATIONS IN THE TAX DUPLICATE

On the grand total line of each of the tax duplicates take the net value of taxable property column of the tax duplicate, and divide it by 100, then take this amount times the total tax rate to get the calculated total gross taxes. Take the calculated total gross tax amount, and divide it by 2.

$$\text{Net Value} \div 100 \times \text{Total District Tax Rate} = \text{Gross Taxes}$$

$$\text{Gross Taxes} \div 2 = \text{Gross Tax per Installment}$$

Compare this calculation to the gross tax each installment amount in column 5 of the tax duplicate. The two amounts should differ by a small amount, and this small difference is the rounding difference that results from comparing taxes calculated in total to the total of the individual tax statement calculations which is the grand total of column 5 of the tax duplicate.

If the difference is larger than what would be expected from rounding, then recheck the calculations. Make sure the tax rate you used to test the duplicate calculations is the same rate used to calculate tax statements, and it is the same rate certified by the Department of Local Government Finance.

Section 5, Column 4

Section 5, Column 4 - enter the statement processing charges. The amount entered in this column must agree with the total statement processing charges from the real estate, utility, and personal property tax duplicates.

Section 5, Column 5

Section 5, Column 5, enter the late assessment penalties. The amount entered in this column must agree with the late assessment penalties from the personal property tax duplicate.

Section 5, Column 6

Section 5, Column 6 equals Column 3 less Column 4 and Column 5. The abstract worksheet calculates this total.

Section 5, Column 7

Section 5, Column 7, enter the State real estate and non business personal property tax replacement credit. The non business property tax replacement credit entered in column 7 does not include TIF non business property tax replacement credit. TIF Non Business property tax replacement credit is entered on the TIF District line in Section 5, Column 10.

If your county has TIR (TIF Increment Replacement) the state pays the PTRC on the TIR amounts. If your county has TIR you will need to enter the PTRC amount in Column 7 on the TIF District(s) line. This amount will also need to be subtracted from Section 5, Column 10 of the TIF District(s) line. In the TIF District line of Section 5, Column 7 entered the TIF TIR PTRC amount paid by the state. The remaining TIF non business property tax replacement credit is entered on the TIF District line in column 10.

Section 5, Column 8

Section 5, Column 8, enter the business personal property and utility business property tax replacement credit less the business property tax replacement credit on TIF increment. The business property tax replacement credit entered in column 8 does not include TIF business property tax replacement credit. TIF business property tax replacement credit is entered on the TIF District line in column 11.

If your county has TIR (TIF Increment Replacement) the state pays the PTRC on the TIR amounts. If your county has TIR you will need to enter the PTRC amount in Column 8 on the TIF District(s) line. This amount will also need to be subtracted from Section 5, Column 11 of the TIF District(s) line.

Section 5, Column 9

Section 5, Column 9, enter the LOIT property tax replacement credit on all property.

Section 5, Column 10

If there is a TIF District(s) where the taxpayers receive non business property tax replacement credit on the non business increment taxes, enter in column 10 on the TIF District line the non business property tax replacement credit as a positive amount.

The TIF District non business property tax replacement credit amount can be calculated by either using the State Board of Accounts TIF program, manually or your tax system may provide this amount.

The non business property tax replacement credit amount is calculated manually by first calculating the gross tax on the non business TIF increment value. The gross TIF non business increment tax is multiplied times the non business property tax replacement credit rate to get the TIF non business property tax replacement credit amount.

The gross TIF non business increment tax is calculated by dividing the value that is on the TIF District line in Section 1A, Column 21, by 100 and then multiplying this amount times the tax rate that is in Column 35, Section 1B.

The gross TIF non business increment tax from the above calculation is then multiplied times the non business property tax replacement credit rate in decimal format to get the TIF non business property tax replacement credit amount.

The calculated TIF non business property tax replacement credit amount **must be evenly divisible by 2**. If the calculated amount is not evenly divisible by 2, then the calculated amount must be rounded up, or down by 1, so that it is evenly divisible.

If there is a TIF district(s) where the taxpayers receive non business property tax replacement credit, then the non business replacement credit entered in Column 5 of Section 7 on the taxing district line of the taxing district where the TIF District is located, plus the non business replacement credit entered on the TIF District line in Column 10 of Section 5 must agree with the tax duplicate total non business replacement credit for the taxing district.

Section 5, Column 11

If there is a TIF District(s) where the taxpayers receive business property tax replacement credit on the business increment taxes, enter in column 11 on the TIF District line the business property tax replacement credit as a positive amount.

The TIF District business property tax replacement credit amount can be calculated by either using the State Board of Accounts TIF program, manually or your tax system may provide this amount.

The business property tax replacement credit amount is calculated manually by first calculating the gross tax on the business TIF increment value. The gross TIF business increment tax is multiplied times the business property tax replacement credit rate to get the TIF business property tax replacement credit amount.

The gross TIF business increment tax is calculated by dividing the value that is on the TIF District line in Column 32, Section 1B by 100 and then multiplying this amount times the tax rate that is in Column 34, Section 1B.

The gross TIF business increment tax from the above calculation is then multiplied times the business property tax replacement credit rate in decimal format to get the TIF business property tax replacement credit amount.

The calculated TIF business property tax replacement credit amount **must be evenly divisible by 2**. If the calculated amount is not evenly divisible by 2, then the calculated amount must be rounded up, or down by 1, so that it is evenly divisible.

If there is a TIF District(s) where the taxpayers receive business property tax replacement credit, then the business replacement credit entered in Column 8 of Section 5 on the taxing district line of the taxing district where the TIF District is located, plus the business replacement credit entered on the TIF District line in Column 11 of Section 5 must agree with the tax duplicate total business replacement credit for the taxing district.

Separation of TIF Property Tax Replacement Credit

The reason TIF replacement credit is entered in a separate column is that the state **does not** pay replacement credit on TIF taxes. The replacement credit entered in Columns 7 and 8 of Section 5 is the replacement credit amount that replacement credit distributions will be based on. The replacement credit entered in Columns 10 and 11 of Section 5 is the replacement credit the taxpayers receive on the TIF increment taxes that will not be paid by the state. If taxpayers in a TIF District receive replacement credit, then no one pays the replacement credit, because the taxpayers do not pay this amount of taxes since their taxes have been reduced by the replacement credit and the state does not pay replacement credit on TIF taxes. Consequently, the distribution made to the redevelopment commission at settlement time will be reduced by the amount of the property tax replacement credit that the taxpayer received.

The **only entries** in Columns 10 and 11 of Section 5 **will be on the TIF district lines**. There should **not** be any entries in Columns 10 and 11 of

Section 5 on the taxing district lines. The TIF replacement credit amount is to be entered on the TIF District line, not on the taxing district line of the taxing district where the TIF District is located.

No TIF Property Tax Replacement Credit

If taxpayers in a TIF District do not receive replacement credit or in other words taxpayers pay 100% of the tax rate, then no replacement credit is entered in Columns 10 and 11 of Section 5 on the TIF district line and the distribution at settlement time to the redevelopment commission does not get reduced by the replacement credit.

TESTING THE TAX DUPLICATE NON BUSINESS PROPERTY TAX REPLACEMENT CREDIT AMOUNT

To test the State non business replacement credit calculations in the tax duplicates do the following calculation on the grand total line of each of the tax duplicates. Take the gross tax each installment column of the tax duplicate times the State non business property tax replacement credit rate in decimal format to get the calculated State non business property tax replacement each installment.

$$\begin{aligned} &\textbf{Gross Tax Each Installment X State Non Business Property Tax} \\ &\quad \textbf{Replacement Credit Rate (in decimal format)} \\ &= \textbf{Non Business PTRC Credit Amount per Installment} \end{aligned}$$

Compare this calculation to the State non business property tax replacement credit each installment amount in the tax duplicate. The two amounts should differ by a small amount, and this small difference is the rounding difference that results from comparing the replacement calculated in total to the total of the individual tax statement calculations which is the replacement amount in the tax duplicate.

If the difference is larger than what would be expected from rounding, then recheck the calculations. Make sure the State non business replacement credit rate used to test the duplicate calculations is the same State non business replacement credit used to calculate tax statements, and it is the same rate certified by the Department of Local Government Finance.

TESTING THE TAX DUPLICATE BUSINESS PROPERTY TAX REPLACEMENT CREDIT AMOUNT

To test the State business replacement credit calculations in the tax duplicates do the following calculation on the grand total line of each of the tax duplicates. Take the gross tax each installment column of the tax duplicate times the State business property tax replacement credit rate to get the calculated State business property tax replacement each installment.

$$\begin{aligned} &\textbf{Gross Tax Each Installment X State Business Property Tax Replacement} \\ &\quad \textbf{Credit Rate (in decimal format)} \\ &= \textbf{Business PTRC Credit Amount per Installment} \end{aligned}$$

Compare this calculation to the State business property tax replacement credit each installment amount in the tax duplicate. The two amounts should differ by a small amount, and this small difference is the rounding difference that results from comparing the replacement calculated in total to the total of the individual tax statement calculations which is the State replacement amount in the tax duplicate.

If the difference is larger than what would be expected from rounding, then recheck the calculations. Make sure the State business property tax replacement credit rate used to test the duplicate calculations is the same State business property tax replacement credit used to calculate tax statements, and it is the same rate certified by the Department of Local Government Finance.

TESTING THE TAX DUPLICATE **LOIT** PROPERTY TAX REPLACEMENT CREDIT AMOUNT

To test the LOIT property tax replacement credit calculations in the tax duplicates do the following calculation on the grand total line of each of the tax duplicates. Take the gross tax each installment column of all property on the tax duplicate times the LOIT property tax replacement credit rate in decimal format to get the calculated LOIT property tax replacement each installment.

$$\begin{aligned} &\text{Gross Tax Each Installment of All Property} \times \text{LOIT Property Tax} \\ &\text{Replacement Credit Rate (in decimal format)} \\ &= \text{LOIT PTRC Credit Amount per Installment} \end{aligned}$$

Compare this calculation to the LOIT property tax replacement credit each installment amount in the tax duplicate. The two amounts should differ by a small amount, and this small difference is the rounding difference that results from comparing the replacement calculated in total to the total of the individual tax statement calculations which is the LOIT replacement amount in the tax duplicate.

If the difference is larger than what would be expected from rounding, then recheck the calculations. Make sure the LOIT property tax replacement credit rate used to test the duplicate calculations is the same LOIT property tax replacement credit used to calculate tax statements, and it is the same rate calculated on the LOIT property tax replacement credit rate calculation worksheets.

Section 5, Column 12

In Section 5, Column 12, enter the real estate State Homestead Credit amount. For all counties, the amount on the tax duplicate will mostly like be the total of STATE, HEA 1001-2008 State Homestead, COIT, CEDIT and/or LOIT homestead credit total. **The amount entered in column 12 will be the STATE portion only.** If your tax billing system doesn't separate the various homestead credit amounts, then contact the Auditor of State's Office for a worksheet that will separate the amounts.

If there is a TIF district(s) that has homestead credit on TIF increment taxes, then the TIF state homestead credit amount is entered on the TIF district line in Column 12 of Section 5. **The amount entered on the TIF district line in column 12 will be the STATE portion only.**

If there is a TIF District(s) that have homestead credit, then the homestead credit entered on the **Taxing District** line of the taxing district where the TIF District is located **must be reduced** by the homestead credit amount entered on the **TIF District** line.

The state **does pay** homestead credit on TIF increment taxes and homestead credit distributions will be based on the grand total of Column 12 of Section 5.

Section 5, Column 13

In Section 5, Column 13, enter the real estate HEA 1001-2008 State Homestead Credit amount. For all counties, the amount on the tax duplicate will mostly like be the total of STATE, HEA 1001-2008 State Homestead, COIT, CEDIT and/or LOIT homestead credit total. **The amount entered in column 13 will be the HEA 1001-2008 State homestead credit portion only.** If your tax billing system doesn't separate the various homestead credit amounts, then contact the Auditor of State's Office for a worksheet that will separate the amounts.

If there is a TIF district(s) that has homestead credit on TIF increment taxes, then the TIF state homestead credit amount is entered on the TIF district line in Column 13 of Section 5. **The amount entered on the TIF district line in column 13 will be the HEA 1001-2008 State homestead credit portion only.**

If there is a TIF District(s) that have homestead credit, then the homestead credit entered on the **Taxing District** line of the taxing district where the TIF District is located **must be reduced** by the homestead credit amount entered on the **TIF District** line.

The state **does pay** homestead credit on TIF increment taxes and homestead credit distributions will be based on the grand total of Column 13 of Section 5.

Section 5, Column 14

In Section 5, Column 14, enter the real estate COIT homestead credit amount. **This column only applies to COIT counties who have added homestead credits.** For COIT counties, the amount on the tax duplicate will mostly like be the total of STATE, HEA 1001-2008 State Homestead, COIT, CEDIT and/or LOIT homestead credit total. **The amount entered in column 14 will be the COIT portion only.** If your tax billing system doesn't separate the various homestead credit amounts, then contact the Auditor of State's Office for a worksheet that will separate the amounts.

If there is a TIF District(s) that have homestead credit, then the homestead credit entered on the **Taxing District** line of the taxing district where the TIF District is located **must be reduced** by the homestead credit amount entered on the **TIF District** line.

The COIT homestead credit **does apply** to TIF increment taxes and COIT homestead credit distributions will be based on the grand total of Column 14 of Section 5.

Section 5, Column 15

In Section 5, Column 15, enter the real estate CEDIT homestead credit amount. **This column only applies to CEDIT counties who have added homestead credits.** For CEDIT counties, the amount on the tax duplicate will mostly like be the total of STATE ,HEA 1001-2008 State Homestead, COIT, CEDIT and/or LOIT homestead credit total. **The amount entered in column 15 will be the CEDIT portion only.** If your tax billing system doesn't separate the various homestead credit amounts, then contact the Auditor of State's Office for a worksheet that will separate the amounts.

If there is a TIF District(s) that have homestead credit, then the homestead credit entered on the **Taxing District** line of the taxing district where the TIF District is located **must be reduced** by the homestead credit amount entered on the **TIF District** line.

The CEDIT homestead credit **does apply** to TIF increment taxes and CEDIT homestead credit distributions will be based on the grand total of Column 15 of Section 5.

Section 5, Column 17

In Section 5, Column 17, enter the real estate LOIT homestead credit amount. **This column only applies to counties who have added LOIT (CAGIT or COIT) homestead credits.** For LOIT counties, the amount on the tax duplicate will mostly like be the total of STATE ,HEA 1001-2008 State Homestead, COIT, CEDIT and/or LOIT homestead credit total. **The amount entered in column 17 will be the CEDIT portion only.** If your tax billing system doesn't separate the various homestead credit amounts, then contact the Auditor of State's Office for a worksheet that will separate the amounts.

If there is a TIF District(s) that have homestead credit, then the homestead credit entered on the **Taxing District** line of the taxing district where the TIF

District is located **must be reduced** by the homestead credit amount entered on the **TIF District** line.

The LOIT homestead credit **does apply** to TIF increment taxes and LOIT homestead credit distributions will be based on the grand total of Column 17 of Section 5.

NOTE

All counties will have the STATE HSC AND HEA 1001-2008 STATE HOMESTEAD CREDIT, but some counties will have also have COIT, CEDIT and LOIT

TESTING THE TAX DUPLICATE HOMESTEAD CREDIT AMOUNT

On the taxing district's final real estate page take the total net homestead value and divide it by 100 and multiply times the taxing district total tax rate (in decimal format) to get the gross homestead real estate property tax amount. Then multiply the gross homestead real estate property tax amount times the total property tax replacement credit rate (non business property tax replacement credit rate plus, if applicable, LOIT property tax replacement credit rate in decimal format) to get the property tax replacement credit amount on homestead real estate taxes. Subtract the homestead property tax replacement credit amount from the gross real estate homestead property tax amount to get the net homestead real estate property tax amount. Multiply the net real estate homestead property tax amount times the total homestead credit rate (in decimal format) to get the calculated homestead credit amount. Divide the calculated homestead credit amount by 2 to get the per installment calculated amount.

$$\text{Net Homestead Value} \times \text{Tax District Rate (in decimal format)} = \text{Gross Homestead Property Taxes}$$

$$\text{Gross Homestead Property Taxes} \times \text{Non Business PTRC Rate (in decimal format)} = \text{PTRC on Homestead Property Taxes}$$

$$\text{Gross Homestead Property Taxes} \times \text{LOIT PTRC Rate (in decimal format)} = \text{LOIT PTRC on Homestead Property Taxes}$$

$$\text{Gross Homestead Taxes} - \text{Homestead PTRC Amount} - \text{Homestead LOIT PTRC Amount} = \text{Net Homestead Property Tax Amount}$$

$$\text{Net Homestead Property Taxes} \times \text{TOTAL HSC Rate (in decimal format)} = \text{HSC Amount}$$

Compare the calculated amount to the tax duplicate amount. The two amounts will differ by a small amount, which is a rounding difference. If the two amounts differ by more than a small amount, then recheck the calculations and verify that the homestead credit rate used to calculate tax statements is correct.

Section 5, Column 16

In Section 5, Column 16, enter the real estate CEDIT residential property tax credit amount. **This column only applies to CEDIT counties who have adopted the CEDIT residential property tax credit.** Your tax billing system must separate the CEDIT residential property tax credit from other property tax credits.

If there is a TIF District(s) that have residential property tax credit, then the residential property tax credit entered on the **Taxing District** line of the taxing district where the TIF District is located **must be reduced** by the residential property tax credit amount entered on the **TIF District** line.

The CEDIT residential property tax credit **does apply** to TIF increment taxes and CEDIT residential property tax credit distributions will be based on the grand total of Column 16 of Section 5.

Section 5, Column 18

In Section 5, Column 18, enter the real estate LOIT residential property tax credit amount. **This column only applies to counties who have adopted the LOIT (CAGIT or COIT) LOIT residential property tax credit.** Your tax billing system must separate the LOIT residential property tax credit from other property tax credits.

If there is a TIF District(s) that have residential property tax credit, then the residential property tax credit entered on the **Taxing District** line of the taxing district where the TIF District is located **must be reduced** by the residential property tax credit amount entered on the **TIF District** line.

The LOIT residential property tax credit **does apply** to TIF increment taxes and LOIT residential property tax credit distributions will be based on the grand total of Column 18 of Section 5.

TESTING THE TAX DUPLICATE RESIDENTIAL PROPERTY TAX CREDIT AMOUNT

On the taxing district's final real estate page take the total net residential value and divide it by 100 and multiply times the taxing district total tax rate (in decimal format) to get the gross residential real estate property tax amount. Then multiply the gross residential real estate property tax amount times the total property tax replacement credit rate (non business property tax replacement credit rate plus, if applicable, LOIT property tax replacement credit rate in decimal format) to get the property tax replacement credit amount on residential real estate taxes. Subtract the residential property tax replacement credit amount from the gross real estate residential property tax amount to get the net residential real estate property tax amount. Multiply the net real estate residential property tax amount times the residential property tax credit rate (in decimal format) to get the calculated residential credit amount. Divide the calculated residential credit amount by 2 to get the per installment calculated amount.

**Net Residential Value X Tax District Rate (in decimal format) =
Gross Residential Property Taxes**

**Gross Residential Property Taxes X Non Business PTRC Rate (in decimal
format) =
PTRC on Residential Property Taxes**

**Gross Residential Property Taxes X LOIT PTRC Rate (in decimal format) =
LOIT PTRC on Residential Property Taxes**

**Gross Residential Taxes – Residential PTRC Amount – Residential LOIT
PTRC Amount =
Net Residential Property Tax Amount**

**Net Residential Property Taxes X Residential Property Tax Credit Rate (in
decimal format) = Residential Property Tax Credit Amount**

Compare the calculated amount to the tax duplicate amount. The two amounts will differ by a small amount, which is a rounding difference. If the two amounts differ by more than a small amount, then recheck the calculations and verify that the residential property tax credit rate used to calculate tax statements is correct.

Section 5, Column 19

Section 5, Column 19 is equal to Section 5, Column 1 less Columns 7 through 18. The abstract worksheet calculates this column for you.

Section 5, Column 26

Section 5, Column 26 equals Column 3 of Section 5 plus Column 25 of Section 5. The abstract worksheet calculates this column for you.

SECTIONS 2 THROUGH 4

Sections 2 through 4 are the sections where the apportionment of the Column 3 Section 5 less allocation area property tax replacement credit reimbursement and less the Section 5 column 2 excess residential property tax credit is shown.

The Column 3 Section 5 amount less the allocation area property tax replacement credit reimbursement and less the Section 5 column 2 excess residential property tax credit amount is apportioned to each fund based on each individual fund rate.

The abstract worksheet calculates the Sections 2 through 4 amounts using the tax rates that are adjusted to exclude the school general fund rate and, if applicable, the TIR fund rate.

TESTING SECTION 2 THROUGH 4 APPORTIONMENT CALCULATIONS

To calculate the apportionment's manually the Column 3 Section 5 amount is reduced by the allocation area property tax replacement credit reimbursement and the Section 5 Column 2 excess residential property tax credit then divided by the taxing district total adjusted tax rate. The amount from this calculation is multiplied times each individual fund adjusted tax rate to get the amount for each fund. The next step is to total the individual fund amounts and compare the total to the Column 3 Section 5 less the allocation area property tax replacement credit reimbursement and the Section 5 Column 2 excess residential property tax credit amount.

**Section 5, Column 3 – (allocation area property tax Replacement credit reimbursement) – (excess residential property tax credit)
÷ Taxing District Total Adjusted Tax Rate = Allocation Amount**

Allocation Amount X Individual Fund Adjusted Tax Rate = Fund Amount

**Total of Fund Amounts = Within Rounding Difference Section 5, Column 3
– (allocation area property tax Replacement credit reimbursement) –
(excess residential property tax credit)**

The two amounts may differ by a few cents, if the two amounts do differ by a few cents, then it is due to rounding and the county general fund amount is adjusted by the rounding difference. If the two amounts differ by more than a few cents, then the calculations need to be rechecked.

At the end of the abstract worksheet there is a review area column and a difference column for the county general fund. It is in these columns where the rounding difference adjustments that have been made to the county general fund are shown.

If there is a TIF district(s), then the Column 3, Section 5 amount on the TIF District line will be allocated between the TIF column (column 25) in Section 4 and TIF Tax Replacement Levy column (column 19) in Section 4. If your county does not have TIF Tax Replacement Levy, then Column 3, Section 5 will be the amount from the TIF column (column 25) of Section 4.

NOTE: Not all TIF Districts will have a TIF Tax Replacement Levy. You will know if there is a rate, because the DLGF will certify a TIF Tax Replacement Levy rate if one exists.

The allocation between the TIF column (column 25) in Section 4 and the TIF Tax Replacement Levy column (column 19) in Section 4 will be based on the adjusted TIF tax rate and the adjusted TIF Tax Replacement Levy rate. In almost every county, the only entries in Sections 2 through 4 on the TIF district lines will be in the TIF column (column 25) in Section 4 and if there is a TIF Tax Replacement Levy, then in the TIF Tax Replacement Levy column (column 19) in Section 4. There are a few counties where there is an exception to this rule and require special editing of the abstract by the Auditor of State's Office.

The only entries that should be in the TIF column (column 25) in Section 4 will be on the TIF district lines. There will be entries on both the TIF District lines and the taxing district lines in the TIF Tax Replacement Levy column (column 19) in Section 4.

FILING ABSTRACT WITH STATE AUDITOR

The abstract worksheet is to be filed with the Auditor of State's Office as soon as possible, after the tax duplicates are completed.

The abstract worksheet is to be approved prior to mailing tax statements.

For approval and to expedite the approval process, please email the abstract worksheet to both balyea@auditor.in.gov and jcope@auditor.in.gov.

The Auditor of State's Office prints hard copies of the abstract worksheet once the abstract has been approved by the Auditor of State's Office. The official approval letter of the abstract will be sent to the county when we have received a **signed coversheet and one tax rate sheet** from your county.